Italian Book-Keeping, Reduced into an ART:

BEING

An Entire New and Compleat

Syſtem of Accompts

In GENERAL.

Demonſtrated in a Chain of CONSEQUENCES from Clear and Self-evident PRINCIPLES.

To which is added,

The greateſt Variety of MERCHANTS ACCOUNTS, with an Explanation of all the Terms of ART, which have commonly been made uſe of.

Together with proper Reflections on the whole, by *Huſtcraft Stephens*, Accomptant. With a *Preface*, ſhewing the Nature and Uſefulneſs of this ART.

By JAMES WEIR, Gent.

The SECOND EDITION.

To which is added,

A SYNOPSIS of Commerce; or, Compariſon of Coins: Containing TABLES, ſhewing the Denominations, and equivalent Sterling Value of the various Species, real or imaginary; by which Merchants keep their Accounts, and their Proportions, one to another: Alſo the Aſſays, Weight, and Sterling Value of moſt of the Gold and Silver Coins current in *Europe*, whereby the whole Buſineſs of Foreign Exchange may be performed.

LONDON:

Printed for *J. Hodges* on *London-bridge*; *C. Hitch* in *Pater-noſter Row*; *C. Corbett*, and *W. Reeve* in *Fleet-ſtreet*; *E. Comyns* at the *Royal Exchange*; *T. Trye* in *Holborn*; and *B. Dod*, in *Ave-maria Lane*.

A

SYNOPSIS of COMMERCE,

OR

COMPARISON of COINS;

Containing TABLES

Shewing the Denominations, and equivalent Sterling Values of the various Species real or imaginary, by which Merchants keep their Accounts, and their Proportions to one another.

ALSO

The Aſſays, Weight, and Sterling Value of moſt of the Gold and Silver Coins current in *Europe*.

WHEREBY

The whole Buſineſs of Foreign Exchanges may be performed, very uſeful for all Merchants and Travellers.

European ACCOUNTS are kept In *England* by

					Equivalent Sterling Money. S.	D.	F.
Pounds, Shillings, Pence, Farthings	where	1 Pound, 1 Shilling, 1 Penny	is equal to	20 Shillings, 12 Pence, 4 Farthings			

DENMARK.

Rixdollars, Hors, Schellings	where	1 Rixdollar, 1 Hor, 1 Schelling	is equal to	4 Hors, 24 Schellings	4	6	0
					1	1	2
					0	0	2 ¼
Or by							
Rixdollars Danish, Marcs, Schellings	where	1 Rixdollar, 1 Marc, 1 Schelling	is equal to	6 Marcs, 16 Schellings	4	6	0
					0	9	0
					0	0	2 ¼

A Lubiſh Marc, Schelling, *&c.* is double to a Daniſh one.

FRANCE.

					Equivalent Sterling Money. S.	D.	F.
Livres	where 1 Livre	is equal to	20 Sols		1	6	0
Sols	1 Sol		12 Deniers		0	0	3 $\frac{6}{10}$
Deniers	1 Denier				0	0	0 $\frac{3}{10}$

Switzerland, and moſt chief Cities in *Germany*.

Florins	where 1 Florin	is equal to	60 Creuxers		3	0	0
Creuxers	1 Creuxer		8 Pennins		0	0	2 $\frac{2}{3}$
Pennins	1 Pennin				0	0	0 $\frac{3}{10}$

Bazil, Frankfort, Nurembergh, Straſburgh, &c.

Rixdollars	where 1 Rixdollar	is equal to	100 Creuxers		4	8	0
Creuxers	1 Creuxer		8 Pennins		0	0	2 $\frac{1}{4}$
Pennins	1 Pennin				0	0	0 $\frac{3}{11}$

HAMBURGH, BERLIN, &c.

Rixdollars	where 1 Rixdollar	is equal to	3 Marcs		4	6	0
Marc-lub	1 Marc		16 Schellings		1	6	0
Schelling-lub	1 Schelling		12 Deniers		0	1	0 $\frac{1}{2}$
Denier-lub or Penning	1 Denier				0	0	0 $\frac{1}{2}$

AUGSBURGH, and *BOLZAMONT*.

Dollars	where 1 Dollar	is equal to	90 Creuxers		4	6	0
Creuxers	1 Creuxer				0	0	2 $\frac{4}{10}$

LEIPSICK, NAUMBURGH.

Rixdollars	where 1 Rixdollar	is equal to	36 Grochs		4	6	0
Grochs	1 Groch		12 Pennins		0	1	2
Pennins	1 Pennin				0	0	0 $\frac{2}{3}$

ZURICH.

Rixdollars	where 1 Rixdollar	is equal to	1 $\frac{8}{10}$ Florins		4	6	0
Florins	1 Florin		60 Kreuxers		2	6	0
Kreuxers	1 Kreuxer		8 Hellers		0	0	2
Hellers	1 Heller				0	0	0 $\frac{1}{4}$

IRELAND.

IRELAND.

					Equivalent Sterling Money. S.	D.	F.
Pounds	where 1 Pound	is equal to	20 Shillings		15	0	0
Shillings	1 Shilling		12 Pence		0	9	0
Pence	1 Penny		4 Farthings		0	0	3
Farthings	1 Farthing				0	0	$\frac{3}{4}$

Venice, Candia, and ſome Parts of *Italy.*

Bank Money is to Current as 6 to 5.

Ducats	where 1 Ducat	is equal to	24 Gros di Banco (or 124 Sols		5	0	0
Gros di Banco	1 Gros		$5\frac{1}{6}$ Sol di Banco		0	2	1

GENEVA.

Florins	where 1 Florin	is equal to	6 Soldis		3	3	0
Soldis	1 Soldi				0	6	2

Bergamo, Genoa, Mantua, Milan, Modena, Novi.

Livres	where 1 Livre	is equal to	20 Sols		0	7	0 $\frac{4}{5}$
Sols	1 Sol		12 Deniers		0	0	1 $\frac{11}{25}$
Deniers	1 Denier				0	0	0 $\frac{1}{12}$

ROME, ANCONA, FERRARA.

Crowns	where 1 Crown	is equal to	10 Julios		5	0	0 $\frac{1}{4}$
Julios	1 Julio		8 Grains		0	6	0
Grains	1 Grains		5 Quatrines		0	0	3
Quatrines	1 Quatrine				0	0	0 $\frac{6}{10}$

NAPLES.

Ducats	where 1 Ducat	is equal to	5 Tarins		5	0	0
Tarins	1 Tarin		20 Grains		1	0	0
Grains	1 Grain				0	0	2 $\frac{4}{10}$

MALTA, SICILY.

Ounces	where 1 Ounce	is equal to	30 Tarins		12	6	0
Tarins	1 Tarin		2 Carlins		0	5	0
Carlins	1 Carlin		10 Grains		0	2	2
Grains	1 Grain		6 Piccolis		0	0	1
Piccolis	1 Piccoli				0	0	0 $\frac{1}{6}$

MUSCOVY.

Rubles	where 1 Ruble	is equal to	10 Grifs		4	3	0
Grifs	1 Grif		$3\frac{1}{3}$ Altins		0	5	0 $\frac{4}{10}$
Altins	1 Altin				0	1	2 $\frac{12}{100}$

NETHERLANDS.

Pundts	where 1 Pundt	is equal to	20 Schellings		10	9	2 $\frac{2}{3}$
Schellings	1 Schelling		12 Pennings or Grots		0	6	1 $\frac{2}{13}$
Pennings	1 Penning				0	0	2 $\frac{4}{13}$

FLANDERS,

					Equivalent Sterling Money. S.	D.	F.
Florins	where 1 Florin	is equal to	20 Styvers		1	9	2 $\frac{5}{7}$
Styvers	1 Styver		2 Pennings or Grots		0	1	0 $\frac{8}{11}$
Pennings	1 Penning				0	0	2 $\frac{4}{11}$
	6 Styvers		1 Schelling				

FLANDERS, BRABANT.

Pundts	where 1 Pendt	is equal to	20 Schellings	11	3	0
Schellings	1 Schelling		12 Pennings	0	6	3
Pennings	1 Penning			0	0	2 $\frac{7}{4}$

Poland, Dantzick, Riga, and *Koningſburgh.*

Rixdollars	where 1 Rixdollar	is equal to	90 Grochs	4	6	0
Grochs	1 Groch		18 Deniers	0	0	2 $\frac{4}{10}$
	1 Denier			0	0	0 $\frac{5}{11}$

PORTUGAL.

Millereas	where 1 Millerea	is equal to	1000 Reas	7	6	0
Reas	1 Rea			0	0	0 $\frac{36}{100}$

PRUSSIA.

Florins	where 1 Florin	is equal to	30 Grochs	1	6	0
Grochs	1 Groch		18 $\frac{1}{2}$ Pennings	0	0	2 $\frac{4}{10}$
Pennings	1 Penning			0	0	0 $\frac{13}{100}$

SCOTLAND.

Pounds	where 1 Pound	is equal to	20 Shilling	1	8	0
Shillings	1 Shilling		12 Pence	0	1	0
Pennys	1 Penny			0	0	0 $\frac{1}{2}$

SPAIN.

Dollars	where 1 Dollar	is equal to	8 Rials	4	6	0
Rials	1 Rial		16 Quartiles	0	6	3
Quartiles	1 Quartile			0	0	1 $\frac{69}{100}$
Or by Maravedis, of which 34 are equal to 1 Rial, or 1 Maravedis to				0	0	0 $\frac{9}{11}$

SWEDEN.

Rixdollars	where 1 Rixdollar	is equal to	6 Copper dollars	4	6	0
Copper dollars	1 Copper dollar		32 Rouſtiques	0	9	0
Rouſtiques	1 Rouſtique		or 4 braſs Marcs	0	0	1 $\frac{28}{100}$
	1 braſs Marc			0	2	0 $\frac{96}{100}$

TURKEY.

Abouquels	where 1 Abouquel	is equal to	33 Meideins	1	0	1 $\frac{1}{2}$
Meideins	1 Medein		3 Aſpres	0	0	1 $\frac{1}{2}$
Aſpres	1 Aſpre			0	0	0 $\frac{1}{2}$

	£.	
A Purſe of Silver	112	10
Ditto Gold	6750	

A TABLE

A TABLE exhibiting the Weights and Values of Gold and Silver *Engliſh* Coins now in Uſe, where (according to the preſent Standard eſtabliſhed 43 *Eliz.* and 22 *Ch.* 2d) 11 oz. of fine Gold, and 1 oz. of Alloy is coined into 44 *l.* 10 *s.* 0 *d.* Value; and 11 oz. 2 dwt. of fine Silver and 18 dwt. of Alloy is coined into 3 *l.* 2 *s.* 0 *d.* Value.

ENGLAND.

	Weight. dwt	gr.	mi.	Value. *L.*	*S.*	*D.*
A Guinea	5	9	9	1	1	0
An half Guinea	2	16	14	0	10	6
A Crown	19	8	10$\frac{1}{2}$	0	5	0
An half Crown	9	16	5$\frac{1}{2}$	0	2	6
A Shilling	3	20	18	0	1	0
A Sixpence.	1	22	9	0	0	6

A Pound Weight Avoirdupois of Copper is coined into 23 Pence conſequently,
An Halfpenny is $\frac{1}{7}$ of an Ounce nearly, and a Farthing $\frac{1}{6}$.

A TABLE ſhewing the Aſſays, Weights and Values of ſeveral Foreign Silver Coins by Sir *Iſaac Newton*, reduced to our Standard in Sterling Money, within the hundredth Part of a Farthing.

SPAIN.

	Aſſay. dwts	Real Wt dwt	gr.	Standd Wt dwt	gr.	mi.	Sterl. Value. *S.*	*D.*	*F.*
The old Piaſtre or Sevill Piece of 8 Rials now reduced to 10	W. 1	17	12	17	10	2	4	6	0
The new Sevill Piece of 8	W. 1 $\frac{1}{4}$	14		13	21	15	3	7	$0\frac{4}{5}$
The Mexico Piece of 8	W. 1	17	$10\frac{1}{2}$	17	8	14	4	5	$3\frac{33}{100}$
The Pillar Piece of 8	Standard	17	9	17	9		4	5	$3\frac{48}{100}$

The Peru Piece of 8 coarſer but of uncertain Alloy.

N. B. In Spain their Money is diſtinguiſhed into old and new. The old, current in Sevill, Cales, Andaluſia, and other Places is worth 25 *per Cent.* more than the new, current at Madrid, Bilboa, St. Sebaſtian, &c. *i. e.* 100 *l.* old is worth 125 *l.* new.

The Real old Money is $\frac{1}{8}$ of the Piaſtre	W. 1	2	$4\frac{1}{2}$				0	6	3

The Piaſtres, or Peſo's, or Dollars ſtruck in Mexico, are ſomewhat heavier than thoſe ſtruck in Peru; but in Return they are not quite ſo fine.

The new Piece of eight coined ſince A. D. 1728, if it is the ſame Weight as the Pillar Piece above, *viz.*	W. $5\frac{1}{2}$	17	9	17	0	0	4	4	$2\frac{4}{5}$

FRANCE.

The old Ecu, or Crown, or Piece of 60 Sols Tournois	W. 1	17	12	17	10	2	4	6	0
The new Ecu, or Crown, or Piece of 100 Sols	W. 1 $\frac{1}{2}$	19	$14\frac{1}{2}$	19			4	10	$3\frac{1}{5}$

N. B. The Ecu ſhould be 2 dwts worſe by Law.

The other Silver Coins are the $\frac{1}{2}$ and $\frac{1}{4}$ Diviſions of theſe; alſo the Piece of 10 Sols or Teſton, and of 6.

PORTUGAL.

PORTUGAL.

		Affay. dwts	Real W^t dwt	gr.	Stand^d W^t dwt	gr.	mi.	Sterl. Value S.	D.	F.
The Ducat, or Cruſade, worth 400 Reas, now ſtamp'd and raiſed to 480 Reas	W.	2	11	4	11	2		2	10	$2\frac{11}{20}$
The Pattack, or Pattagon, worth 500 Reas, now ſtamp'd and raiſed to 600 Reas, if Standard								3	9	0
								4	6	0
The Teſtoon, or 100 Rea Piece, if Standard								0	9	0

The Vintan or 20 Rea Piece, with its Diviſions and Multiples, in the ſame Proportion, if Standard.

NETHERLANDS.

The Ducatoon of Flanders or Piece of 60 Sols or Patars	B.	$4\frac{1}{2}$	20	22	21	8	2	5	6	$0\frac{6}{10}$
The Pattagon of Flanders, or Rixdollar, or croſs Dollar, or Piece of 48 Patars	W.	12	18	1	17	1	13	4	4	$3\frac{64}{100}$
The Ducatoon of Holland, or Piece of 60 Styvers. This Piece goes current for 6 *s.* 3 *d.* $\frac{1}{2}$ Sterling.	B.	3	20	21	21	3	15	5	5	$2\frac{9}{15}$
The Pattagon Leg Dollar, or Rixdollar of Holland, or Piece of 50 Styvers. This Piece goes for 4 *s.* 6 *d.* Sterling.	W.	14	18		16	20	17	4	4	$1\frac{3}{100}$
The 3 Guilder Piece of Holland, or Piece of 60 Styvers	W.	2	20	8	20	3	12	5	2	$1\frac{84}{100}$
The Guilder, Florin, or Piece of 20 Styvers. This Piece goes for 2 *s.* Sterling.	W.	2	6	$18\frac{1}{2}$	6	17	3	1	8	$3\frac{1}{4}$
The ten Schilling Piece of Zeeland, or Piece of 60 Styvers.	W.	2	20	6	20	1	13	5	2	$0\frac{84}{100}$
The Lyon Dollar of Holland, or $\frac{2}{3}$ of the Ducatoon	W.	44	17	14	14	2	7	3	7	1
The Croon or 40 Styver Piece if Sterling								3	7	$1\frac{1}{5}$
The Engliſh Crown Piece at Amſterdam goes for 58 Styvers								5	2	$2\frac{14}{15}$
Ditto at Roterdam goes for $58\frac{1}{2}$ Styvers								5	3	$0\frac{18}{15}$
The Eng. Shilling goes for $10\frac{1}{2}$ Styvers or 11								0	11	$1\frac{2}{15}$
								0	11	$3\frac{13}{15}$
A Schilling or 6 Styvers, if Sterling is worth								0	6	$1\frac{8}{15}$

GERMANY.

The Ducatoon of Cologn	B.	3	20	18	21	00	15	5	5	$0\frac{3}{100}$
The Rixdollar or Pattagon of Cologn	W.	13	18	00	16	22	14	4	4	$2\frac{1}{10}$
The Ditto of the Biſhop of Liege	W.	12	17	$22\frac{1}{2}$	16	22	5	4	4	2
The Ditto of Mentz	W.	$6\frac{1}{2}$	18	8	17	19	18	4	7	1
The Ditto of Frankfort	W.	9	18	8	17	14	4	4	6	$2\frac{7}{10}$
The Ditto of the Elector Palatine of the Rhine and Bavaria, before 1620.			18	5						
The Ditto of Nuremburgh	W.	6	18	10	17	22	1	4	7	$2\frac{1}{5}$
The old Ditto of Lunenburgh	W.	10	18	11	17	15	2	4	6	$2\frac{6}{10}$
The old Ditto of Hanover	W.	8	18	12	17	20	2	4	7	$0\frac{13}{100}$
The double Gulden of the Elector of Hanover	W.	7	18	18	18	3	16	4	8	$1\frac{4}{15}$
The Gulden of the Elector of Hanover, or Piece of $\frac{2}{3}$	B.	$17\frac{1}{2}$	8	10	9	1	18	2	4	$0\frac{1}{8}$
The half Gulden of the Elector of Hanover or Piece of $\frac{1}{3}$	B.	$17\frac{1}{2}$	4	5	4	12	19	1	2	$0\frac{1}{16}$
The Gulden of the Duke of Zell, or Piece of 16 Gutz Groſh	W.	43	11	2	8	22	10	2	3	$0\frac{1}{4}$

The

		Assay. dwts	Real Wt dwt gr.	Stand Wt dwt gr. mi.	Sterl Value. S. D. F.
The Gulden of the Bp. of Hildesheim, or Piece of 24 Manen Grosh, now raised to 26	W.	40½	11 22	9 17 17	2 6 0 7/2
The Rixdollar of Magdeburgh	W.	10	18 12	17 16 1	4 6 1 8/100
The Gulden, or Guilder of Magdeburgh	W.	44	11 14	9 6	2 4 2 65/100
The old Rixdollar of the Elector of Brandenburgh	W.	9	18 13	17 19 1	4 7 0 68/100
The old Gulden of Brandenburgh, raised from 24 to 26 Manen Grosh	W.	43	12 4	9 19 9	2 6 1 64/100
The Gulden of Brandenburgh, or Piece of 1/3	W.	43	11 3	9 3 3	2 4 1 1/7
The half Gulden of Brandenburgh, or Piece of 1/3	W.	43	5 13	4 11 14	1 2
The Gulden of the Elector of Saxony, or Piece of 2/3	W.	41	11 3	9 5 8	2 4 1 1/7
The old Bank Dollar of Hamburgh	W.	8	18 9	17 17	4 6 3 08/100
The old Rix Dollar of Lubeck	W.	8½	18 16	17 22 17	4 7 2 1/6

DENMARK.

The 4 Marc Piece of Denmark of coarser Alloy	W.	61	14 8	10 9 10	2 8 0 9/100
The 4 Marc Piece of Ditto of fine Alloy	W.	21	11 13½	10 11 5	2 8 1 5/100
The Sletch Dollar of 4 Marcs or 64 Schellings Danish goes for					6 0 0
The Rix Marc, or 20 Schellings Danish, or 10 Schellings Lubeck goes for					1 9 2
The Slet Marc Danish, or 16 Danish Schellings, or 8 Lub. Schellings goes for					1 6 0

SWEDEN.

The 8 Marc Piece of Sweden	Standard		20 0	20 0 0	5 2 0
The 4 Marc Piece of Ditto	W.	58	13 12	9 23 7	2 6 3 68/100
The 2 Marc Piece of Ditto	W.		6 19		
The Caroline, or Piece of 7½ brass Marcs goes for					1 5 1
The Silver Dollar, or Piece of 12 brass Marcs goes for					2 2 3 1/2
The Silver Marc, or Piece of 3 brass Marcs goes for					0 6 3
The Christine goes for					1 1 2

POLAND.

The old Dollar of Dantzick	W.	10½	18 9	17 12 4	4 6 1 18/100
The old Rixdollar of Thorn	W.	12	18 8½	17 8 15	4 5 3 4/100
The Rixdollars of Sigismund 3d, and Uladislaus 4th	W.	10	18 9	17 13 4	4 6 1 3/5
The Cros Dollar of Koningsburgh goes for 16 Grochs or					0 9 2 2/3
The Bank Dollar of Koningsburgh goes for 20 Grochs or					1 0 0
The Tint Guilder or Florin goes for 30 Grochs or					1 6 0

		Assay. dwts	Real Wt dwt	gr.	Standd Wt dwt	gr.	mi.	Sterl. Value. S.	D.	F.
The Dantzick Horſe goes for 18 Grochs or								0	10	3 1/5
The Croutac or 1/2 Dantzick Horſe goes for								0	5	1 1/5
The Abra is								1	0	0 1/16
The Roup is								0	1	2 3/4

AUSTRIA.

The Rixdollar of the late Emperor Leopold	W.	10 1/2	18	9	17	12	4	4	6	1 9/10
The Ditto of his Predeceſſor Ferdinand 3d	W.	10 1/2	18	9	17	12	4	4	6	1 9/10
The Rixdollar of Ferdinand Arch Duke of Auſtria	W.	10 1/2	18	5	17	8	7	4	5	3 6/10
The Rixdollar of Baſil	W.	7 1/2	18	18 1/2	18	3	6	4	8	0 2/3
The Rixdollar of Zurich	W.	13	18	1	16	23	13	4	4	2 1/3

VENICE.

The old Ducat of Venice, with the Words *Ducatus Venetus* upon it, a Piece of 6 old Lires, afterwards raiſed I think to 6 Lires 4 Sols de Piccoli	W.	23 1/2	14	15	13	1	17	3	4	2
The half Ducat	W.	23 1/2	7	7 1/2	6	12	18	1	8	1
The new Ducat, with the No. 124 upon it, ſignifying 124 Sols, or 6 Lires 4 Sols de Piccoli, or 103 1/3 Soldi Banco is worth			18	2				4	2	0
The half of the new Ducat			9	1				2	1	0
The Cruſado, Croiſat, or St. Mark of Venice, with the No. 140 upon it, ſignifying 140 Sols, or 7 Lires de Piccoli, or 116 2/3 Soldi Banco			20	6				4	8	2
The half Cruſado of the ſame Form			10	3				2	4	1
The quarter Cruſado of the ſame Form			5	1 1/2				1	2	0 1/2
Another Venetian Coin	W.	46	17	10	13	19	8	3	6	3 1/5
The Piece of two Jules	B.	6	3	15	3	17	7	0	11	2

NAPLES.

The Ducat di Banco, or Piece of 5 Tarins, or 10 Carlines, or 100 Grains	W.	5	14	0 1/4	13	1	0	3	4	1 1/4
The half Ducat	W.	3	7	0 1/8	6	12	10	1	8	0 21/32

The Tarin and Carlin, or the fifth and tenth Parts of the Ducat in Proportion.

ROME.

The Eſcudi, Ecu, or Crown, or Piece of 10 Julios, or 100 Bayochos, equivalent to 5 *s.* 3 *d.* 2 *f.* 7/17 Sterling			20	14 3/5						
The Teſton, or Piece of 3 Julios	W.	1	5	21 1/5	5	20	17	1	6	1 33/100
The Julio, or Piece of 6 *d.* 1 *f.* 7/17 Sterling.			2	5						

TUSCANY.

The Ducat of Florence and Leghorn, or Piece of 7 Lires, or 10 1/2 Julios	B.	8	20	3	20	20	6	5	4	2 1/2
The Piaſtre, Ecu, or Crown of Ferdinand 2d. Duke of Tuſcany	W.	1	17	12	17	10	2	4	6	
Ditto of Coſmo 3d. whoſe Moneyes are about 1/4 *per Cent.* lighter than his Father's. This Piece is 8 1/2 Julios.	W.	1	16	18	16	16	4	4	3	2 1/4

MILAN.

MILAN.

	Assay.		Real Wt		Standd Wt			Sterl. Value.		
		dwts	dwt	gr.	dwt	gr.	mi.	S.	D.	F.
The Croisat of Genoa, or Piece of 7½ Lires	B.	7	24	15	25	9	11	6	6	1 12/25
The Piastre, Ecu, or Crown of Milan			17	21						
The Philip of Milan, a Piece of 7 Lires, or 6s. 8d. 1f. 33/71 Piece			20	20						
The Livre, or 20 Sols Piece of Savoy, is worth 11. 2d. 1f. 8/13			3	22						
The 10 Sols Piece of Ditto, is worth 0s. 7d. of. 4/5 Sterling			1	23						
A Roupee	B.	16½	7	10	7	22	5	2	0	2 1/5
A Gout Gulden, or Florend' or a *Dutch* Coin of 28 Styvers	W.	75	12	19	8	19	0	2	3	1
Another Gout Gulden	W.	48	11	0	8	19	4	2	3	1 1/2
Another Ditto	W.	48	12	0	9	14	16½	2	5	3¼

A TABLE shewing the Assays, Real Weight, and Value of several Foreign Gold Coins by Sir *Isaac Newton*, reduced to our Standard in Sterling Money, within the hundredth Part of a Farthing.

SPAIN.

	Assay.		Real Wt		Standd Wt			Sterl. Value.		
	cart	gr.	dwt	gr.	dwt	gr.	mi.	S.	D.	F.
The old double Doublon	W.	½	17	8	17	5	17	67	1	3
The old double Pistole	W.	½	8	16	8	14	18½	33	6	3½
The old Pistole, or 4 Piece of 8, or 32 Rial Piece, or 1088 Maravedis Piece, equal to 18s. Sterling	W.	½	4	8	4	7	9¼	16	9	2
The new Sevill double Pistole	W.		8	16½						
The new Sevill Pistole	W.		4	8½						
The Half and Quarter in Proportion										

FRANCE.

The old Lewidor, worth upon the ancient Standard 11 Livres, or 16s. 6d. Sterling, has sometimes passed for 14 Livres	W.	½	4	8	4	7	9¼	16	9	2
The new Lewidor	W.	1½	5	5⅔	5	3	8	20	3	3

In the latter End of Louis 14th, they rose to 20 Livres; and in the Beginning of Louis 15th, to 30, 36, and even to 40, and upwards: In these last Coinings, the Weight was augmented in some Proportion to the Price; which in the former Reign was never regarded.

The Divisions and Multiples in Proportion.

PORTUGAL.

The Doppia Moeda, or double Moeda new coined	W.	¼	6	22	6	21	11	26	10	1
The Doppia Moeda, as they come into England	W.	¼	6	21¾	6	21	6	26	9	3¼

This is a Piece of 4000 Reas, and worth at Par 30s. Sterling, tho' it passes here only for 27s.

The Divisions and Multiples in Proportion

The Joannes, or 4800 Rea Piece, worth at Par 40s. Sterling, but passes here only for 36s.			9	5						

The Divisions and Multiples in Proportion

	Assay.		Real Wt		Standd Wt			Sterl. Value.		
	cart	gr.	dwt	gr.	dwt	gr.	mi.	S.	D.	F.
The Hungary Ducat	B. 1	2	2	5 3/4	2	9	0	9	3	0
The Ducat of Holland, coined *ad Legem Imperii*, or Piece of 5 Florins 5 Stivers, equal to 10*s*. 6*d*. Sterling	B. 1	2	2	5 1/2	2	8	17	9	2	3
The Ducat of Campen in Holland	B. 1	2	2	5 1/2	2	8	17	9	2	3
The Ducat of the Biſhop of Bamberg	B. 1	2	2	5 1/2	2	8	17	9	2	3
The double Ducat of the Duke of Hanover	B. 1	2	4	10 1/2	4	17	3	18	4	1 1/2
The ſingle Ducat of Ditto	B. 1	2	2	5 1/4	2	8	11 1/2	9	2	0 1/2
The Ducat of Brandenburgh	B. 1	2	2	5 1/2	2	8	17	9	2	3
The Ducat of Sweden, or Rixdollar Piece	B. 1	2	2	5 1/2	2	8	17	9	2	3
The Ducat of Denmark, or 2 Rixdollar Piece	B. 1	2	2	5 1/2	2	8	17	9	2	3
The Ducat of Poland, or 2 Rixdollar Piece	B. 1	2	2	5	2	8	6	9	1	2 1/2
The Ducat of Tranſylvania	B. 1	1/2	2	4 1/4	2	7	4	8	11	2
The Sequin, Chequin, or Zacheen of Venice, which is 17 Lires, or 340 Sols di Piccoli, or 283 196/288 Sol di Banco, or 55 Groſs di Banco, equal to 11*s*. 5 4/4 Sterling at Par	B. 1	3 1/2	2	5 1/4	2	9	19	9	4	3 1/4
The old Italian Piſtole	W.	1/4	4	6 3/4	4	6	10	16	7	2 1/4
The double Piſtole of Pope Urban, 1634			8	14 1/2						
The half Piſtole of Innocent 11th, 1685			2	4						
The double Piſtole of Placentia			8	10						
A double Piſtole of Genoa, 1621			8	16						
A double Piſtole of Milan			8	13 1/2						
A ſingle Piſtole of Milan			4	6 3/4						
A Piſtole of Savoy, 1675			4	8 1/2						
Double Ducats of Caſtille, Genoa, Portugal, Florence, Hungary, Venice	B. 1	2 1/2	4	11	4	18	5	18	6	2
Single Ducats of the ſame Places	B. 1	2 1/2	2	5 1/2	2	9	2 1/2	9	3	1
Double Ducats of ſeveral Forms in Germany	B. 1	1	4	11	4	16	11	18	3	0 1/2
Single Ducats of the ſame Places	B. 1	1	2	5 1/2	2	8	5 1/2	9	1	2 1/4
Double Ducats of Genoa	B. 1	2	4	11	4	17	14	18	5	1 1/2
Single Ducats of Genoa, Beſançon, & Zurich	B. 1	2	2	5 1/2	2	8	17	9	2	2 3/4
Piſtoles of Rome, Milan, Venice, Florence, Savoy, Genoa, Orange, Trevou, Beſançon	W.	1/4	4	6	4	5	15	16	6	0 1/2
A Barbary Ducat, with Arabic Lires on both Sides, in ſquare Tablets, without any Effigies or Eſcutcheon.	W. 2	1 1/2	2	16 1/4	2	9	18	9	4	3

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The Explanation and Uſe of the foregoing TABLES.

THE firſt TABLE ſhews the various Denominations, and Sterling Value when at Par, of each Sort of Exchange Money, or Money of Account, being that by which the Merchants of the ſeveral Nations in *Europe* keep their Accounts. This is called imaginary Money, as having never exiſted, or at leaſt does not exiſt in real Species, but has been invented and retained to facilitate the ſtating of Accounts, by keeping them ſtill on a fixed Footing, not to be changed like current Coins, which the Authority of the Sovereign raiſes or lowers according to the Exigencies of the State. Of this Kind are Pounds, Livres, Maravedis, *&c.*

By this Table any Sum of Foreign Money of Exchange may be turned into its equivalent Sterling Value by a very eaſy Reduction; and the contrary, as will be evident to any one that can multiply and divide, eſpecially in Fractions.

For Example; if it be required to know how many Florins and Styvers in *Holland* are equivalent to 4781*l.* 14*s.* 6*d.* Sterling, when the Courſe of Exchange is ſuch, that a Pound Sterling is reckoned worth 35*s.* 6*d.*$\frac{1}{2}$ *Dutch* Money.

Reduce 4781*l.* 14*s.* 6*d.* into Farthings, *viz.* 459576*f.* Divide this by the Farthings in 1*s.* 9*d.* 2*f.*$\frac{2}{3}$ or 1 Florin, the Quotient gives 5319$\frac{1}{6}$ Florins, which would have been the Anſwer, had the Exchanges been at Par, or upon an agreed Equality; for in ſuch Caſe 37*s.* 0*d.*$\frac{4}{9}$ *Dutch* Money is equal to 1 Pound Sterling, as is eaſily deducible from the Table, by ſaying, if 10*s.* 9*d.* 2*f.*$\frac{2}{3}$ Sterling be equal to 1 *Dutch* Pundt or 20 Schellings; what will 20*s.* Sterling be equal to. But in this Queſtion a Pound Sterling is not worth 37*s.* 0*d.*$\frac{4}{9}$ *Dutch* as it ought to be, but only 35*s.* 6*d.*$\frac{1}{2}$ *Dutch*; the Florins before found therefore, *viz.* 5319$\frac{1}{6}$ muſt be diminiſhed in the ſame Proportion as is the Pound Sterling, by ſaying thus, as 37*s.* 0*d.*$\frac{4}{9}$ is to 35*s.* 6*d.*$\frac{1}{2}$ ſo are 5319$\frac{1}{6}$ Florins to 5104 Florins 8 Styvers, which is the *Dutch* Money required. In like Manner Calculations may be made for comparing any Sum of Money in one Country, to its Equivalent in another, either at Par or any Rate of Exchange.

The Par is what the Merchants ſhould give to one another, but the Courſe of Exchange is what they will give, and this continually fluctuates as the Demand for Bills of Exchange is more or leſs. For the Diſcovery of this Exchange-Value by Inſpection, Volumes of printed Tables calculated at the uſual Rates, are in almoſt every Merchant's Compting-houſe.

The Par in Commerce is a Kind of Equality among Monies, allowed by common Conſent upon comparing their intrinſick Values; it ſhews how much a Perſon ought to give of the Species in one Country, to render it juſt an Equivalent to a certain Quantity of Species in another.

Thus 54 Pence Sterling is on a Par with or equal to

600 Reas of *Portugal*
4 Tarins 15 Grains of *Malta*
120 Aſpers of *Conſtantinople*
1 *French* Crown or 60 Sols *Tournois*
4 Hors of *Denmark*
100 Deniers Grotes of *Holland*, or 37*s.* 0*d.*$\frac{4}{9}$
101 Ditto of *Colen*
48 Sols Lub. of *Germany* and *Hamburgh*.
88 Creux's of *Augſburgh*
90 Ditto of *Frankfort*
83 Ditto of *Bolzano*
84 Ditto of *Switzerland*
8$\frac{1}{2}$ Julios of *Rome* and *Ancona*
3 Teſtons of *Florence*
58 Soldi of *Legborn*
83 Ditto of *Genoua*
94 Ditto of *Milan*
60 Ditto of *Novi*
5 Lires of *Genoa*
4 Lires 10 Soldi of *Lucca*
8 Lires of *Bergamo*
3 Lires 15 Soldi of *Savoy*
9 Carlins of *Naples & Sicily*
21$\frac{3}{4}$ Groſs di Banco of *Venice*
24 Ditto of *Naumburgh*
272 Maravedis of *Spain*
1 Demihongre of Gold of *Hungary*
2 Florins of *Liege*
3 Ditto of *Straſbourgh*
20 Ditto of *Racouis*
90 Grochs of *Poland*
24 Ditto of *Berlin*
24 Copper Marcs of *Sweden*
50 Copper Griſs of *Moſcovy*.
96 Grotes of *Brabant* and *Hamburgh*.

In

In the 2 laſt Tables, the firſt Column ſhews the Names of the real Foreign Coins of Silver and Gold, and ſometimes their Value in ſome inferior Denomination; the 2d Column ſhews the Fineneſs or Coarſeneſs of ſuch as have been aſſayed; W ſignifies worſe, and B better than Sterling. Thus the old Piaſtre or *Sevill* Piece of 8 is 1 Pennyweight worſe than our Standard, *i. e.* a Pound Weight or 12 Ounces of that *Spaniſh* Silver is worth only 11 oz. 19 dwts. of ours; and ſo of the reſt.

The 3d Column gives the actual Weight of the Piece in Pennyweights and Grains; the 4th ſhews the Weight in Pennyweights, Grains, and Mites, of ſo much Sterling Money as is equal to the Piece in Value. The laſt Column ſhews the intrinſick Worth of each Piece in Sterling Money.

In the Gold Coins, the Aſſay Column ſhews in Carats and Grains, how much a Pound Weight of ſuch Gold is worſe or better than our Standard; each Carat is 10 Pennyweights Troy, and each Carat-Grain is 2 dwts. 12 gr. Troy. The Standard Weight and Sterling Value of each Gold Coin, whoſe Aſſays and Weights we know, have been calculated anew, upon theſe Principles, which are true in Fact, *viz.* That the real Value of a Guinea is 21 *s.* and that a Pound of Standard Gold is coined at the Mint into 44 Guineas and a half; notwithſtanding the Indenture of 22 *Ch.* 2d. which has never ſince been altered, requires it only to be coined into 44 *l.* 10 *s.* by Tale.

By the 2 laſt Tables may be aſcertained the real intrinſick Value of any Quantity of the Coins therein mentioned, whoſe Aſſays and Weights are known, and conſequently the Gain or Loſs in taking or paying any Number of them, at any Rate of Exchange whatſoever.

By help of theſe Tables many ſuch Queſtions as theſe may be reſolved: 'Tis required to find how much *per Cent.* was ſunk out of our Officers and poor Soldiers Pay, while in *Flanders*, where they were obliged to receive what Pay they had in *Dutch* Ducats, and that at the Value of 9 *s.* 11 *d.* Sterling each.

The *Dutch* Ducat or 5 Guilder or Styver Piece when at Par, goes for 9 *s.* 5 *d.* 1 *f.*$\frac{1}{2}$ Sterling, as appears by the firſt of theſe Tables; ſay then by the Rule of Three, if 9 *s.* 5 *d.* 1 *f.*$\frac{1}{2}$ the current Value, increaſe to 9 *s.* 11 *d.* the advanced arbitrary Value, what will 100 *l.* increaſe to? The Anſwer will come out 104 *l.* 18 *s.* 9 *d.* ſo that they are deprived of almoſt 5 *per Cent.*

But if we make the Computation from the real intrinſick Worth of this Coin, the Loſs will be conſiderably greater.

Thus, as 9 *s.* 2 *d.*$\frac{1}{4}$ (the Sterling Value of the Ducat, as appears by the Table) is to 9 *s.* 11 *d.* the advanced Value; ſo is 100 *l.* to 107 *l.* 8 *s.* 6 *d.* ſo their Loſs is really and intrinſically 7 *l.* 8 *s.* 6 *d. per Cent.*

If the Army was paid in *Hungarian* Ducats, the Anſwer will be nearly the ſame, for the Difference of the Value of the *Holland* and *Hungarian* Ducats is not one Halfpenny.

Again, ſuppoſe a Sailor has got a Parcel of new Pillar Pieces of Eight, and is determined to diſpoſe of them by Tale, and not by Weight; what is the true Value of each Piece now, the Market Price of Standard Silver being 5 *s.* 5 *d. per* Ounce?

Say by the Rule of Three, as 5 *s.* 2 *d.* (the Sterling Value of 1 oz. of Silver) is to 5 *s.* 5 *d.* the Market Price of it; ſo is the Sterling Value of a new Pillar Piece of Eight in the Table; to its Market Price.

THE PREFACE.

THE AUTHOR in his Title Page has promis'd us a *Compleat Syſtem of the* ART of ITALIAN BOOK-KEEPING, from which it appears, He propoſes to extend the Uſe and Benefit of it to *all Profeſſions and Circumſtances of Life*, wherein any Degree of BOOK-KEEPING or ACCOUNTING may be required: A WORK never ſo much as *attempted*, at leaſt that ever I heard of. I have peruſed the Sheets with the utmoſt Strictneſs, and will venture to ſay, whoever gives himſelf the Liberty of reading over, and without *Prejudice* conſidering, the following TRACT, will find every thing performed in it, that has been ſet forth in the Title Page.

As to thoſe Gentlemen, who are not already *prepoſſeſſed* with particular *Notions* of the *Art* of ITALIAN BOOK-KEEPING, I apprehend it will be ſufficient to refer *them* to the Peruſal of the Treatiſe itſelf, without having more ſaid of it; for I perſuade my ſelf, they will there find enough, not only to *convince*, but *inform* them, of the *Nature* and *Power* of it, every thing being repreſented in a clear Light, free from the many *Contra-indications*, *Inſignificant Forms*, and *obſcure Terms*, under which it has been *ſo long ſmothered*.

ſmothered. By this, almoſt the *loweſt Capacity* may be enabled, not only to *carry on* ACCOUNTS in a proper Manner, but likewiſe to diſcover the *Defects* in thoſe carry'd on by others, of what *kind ſoever* the Tranſactions (which make their Subject) happen to be.

IT is therefore not my Purpoſe here, to premiſe any more touching this Treatiſe, to ſuch Gentlemen who are not already *prepoſſeſſed*, than barely to advertiſe them, that by ITALIAN BOOK-KEEPING, is not meant ARITHMETICAL COMPUTATIONS, *but a proper Diſpoſition of ſuch Tranſactions as happen in the Courſe of Buſineſs, for the Preſervation of which, Entries of Articles in Books or Papers are abſolutely requiſite*, and for the reſt, to beſpeak their *ſerious Attention* in the Peruſal of the BOOK itſelf.

BUT as to ſuch who have been accuſtomed *to think* of ACCOUNTS, as repreſented to them under *particular Forms*, expreſs'd by *particular Terms*, whether conſider'd as MERCHANTS, COMPANIES, or Gentlemen concerned in *Offices*, or in any other Quality ſoever; it will be required of them, to lay aſide their *Prejudice*, in *Favour* of theſe *Forms* and *Terms*, under which they have been *taught* and *practis'd* to keep their ACCOUNTS, if they would attain to a true and perfect Idea of ITALIAN BOOK-KEEPING, as it is eſtabliſh'd on *Certain* and *Self-evident Principles*, here laid down by the AUTHOR, from which HE proceeds by regular Demonſtrations, to ſhew all that can be neceſſary for the exact Keeping, and clear Underſtanding of ACCOUNTS of *any kind.*

FOR as He treats of ITALIAN BOOK-KEEPING after a *Manner ſo intirely New*, it were unreaſonable to expect that He ſhould confine Himſelf to any particular *Terms* or *Forms* dogmatically preſcribed by others; when his Deſign is to offer no *Rules*, until he has ſhewn them to be the Conſequences of *Concluſions*, plainly drawn from *Self-evident Principles*, or what are previouſly demonſtrated from *ſuch*; and to make Uſe of no *Terms* in a different Senſe from the *common Acceptation*, until He has firſt ſufficiently *explain'd* them, and given His *Reaſon* for it.

I THEREFORE flatter Myſelf, that the more expert the *Accountant* is, in the various *Forms* and *Terms* of any *kind* already in Uſe, the better pleas'd he will be, to ſee what has hitherto appear'd in the Dreſs of a very *obſcure Myſtery* to the greateſt part of

of Mankind, and conſequently rendered of little or no Advantage to them, now ſhewn to be what it really is, in its *natural Simplicity*, when ſtripp'd of thoſe *Diſguiſes* under which it has been *diſtorted* and *perſecuted* (if I may be allowed theſe Expreſſions) a *regular* and *eaſy* Study, and of very great Uſe to *almoſt* every Body.

I WOULD not be underſtood here, as if I meant *totally* to explode the *Forms* and *Terms*, at preſent much in Uſe, as *altogether* Inſignificant and Impertinent in all Caſes; but that I apprehend, to ſpeak of any particular *Forms*, or make uſe of any particular *Terms*, until they are gradually introduc'd by *previous Matter* and *Explanations*, is inconſiſtent with a regular Procedure; and that it is for *that* Reaſon, the AUTHOR has carefully avoided it.

FOR ſeeing, as I have ſaid before, His Intention is to *Inſtruct* as well as *Convince*; He therefore has made *Plainneſs* His chief Aim, without making choice of any *new Forms* or *Terms*, where the *old ones*, with Explanations, may be ſufficient; which will readily be perceived throughout the Progreſs of this Syſtem. I ſhall therefore ſay no more on this Head, but requeſt the Reader's Patience until he has read over the whole Book; by which means, he will be then able to make the better Judgment, between *this* and *what* he has ſeen before, by *comparing them.*

I CANNOT, however, without doing the *greateſt* Injuſtice to the AUTHOR, omit taking notice of ſome *very remarkable* Advantages, which muſt neceſſarily occur to *all ſorts* of Men employ'd about ACCOUNTS from this Compoſition, which I ſhall do without the leaſt Derogation from the *Characters* of any Gentleman, or Set of Gentlemen, in *any* Capacity whatſoever.

IN Order to this, I ſhall ſhew, that *Inconveniencies* and *Difficulties* daily occur in many Caſes, which could not ſo happen were ACCOUNTS in general *well* underſtood: and that, by this Syſtem, ſo *General* a Knowledge in ACCOUNTS is in a ſhort Time, and with but a *little* Application to be attained to, as will for the future prevent ſuch *Inconveniencies* and *Difficulties*, ariſing from the Intricacies to be met with in *any* ACCOUNTS.

AS to the Firſt, every day's Experience proves, and I am perſuaded, it will be deny'd by no body, that many *tedious* and *expenſive* Suits, in *Law* and *Equity*, are daily commenc'd and carry'd on

on in Relation to Differences and Diſputes, ariſing from *Matters* of ACCOUNT among all ſorts of Men; ſome of which are decided *without* Law, and others of them are *never decided* at all.

NOW it is evident, *ſuch* Controverſies *could not* happen, had *both* the Parties the ſame Idea of the *Object* offer'd by *either* to the *other's* Conſideration, and deſired only to know the *Truth*; the Conſequence of which is, that Controverſies about Matters of Account ariſe, either from the *different* Ideas the Parties have of the *Object*, or an *Inclination* in *one* or *both* of them, to *conceal* and *obſcure* the Truth; in either of which Caſes, it is natural for the *Party* who thinks himſelf aggrieved, to apply for a Determination by ſome other Means; and therefore, whatever may be the reſpective Purpoſes of the Parties, it is certainly the *Buſineſs* of thoſe, whoſe *Judgment* is to be final, to diſcover the true State of ſuch ACCOUNTS: For how elſe is it poſſible for the greateſt Genius, endow'd with the *ſtricteſt* Impartiality and *Patience* in hearing, and the moſt *ardent* Inclination towards *doing* Juſtice, to know that he is *certainly* right in his Deciſion?

BUT when it happens (as in Matters of Account it frequently doth) that by reaſon of *different Tranſactions*, and the *various Manners* Men make uſe of in *diſtinguiſhing* them under ſeveral *Heads*, as well in regard to the different Operations in Relation to the Man's Eſtate in *General*, as to the Settlement of his Accounts with *others*, Things ſeem intricate, and, as if they were *confuſedly blended* together, which, were they to be conſidered *ſeparately*, would appear very clear, and eaſy to be underſtood: The *Parties* themſelves, as well as their *Advocates* and *Agents*, are often bewilder'd among their *own Forms* and *Expreſſions* for want of a true Knowledge of the *eſſential Differences* in *Stating* ACCOUNTS, from thoſe *Methods* and *Terms* which are entirely *diſcretionary*, and *may* or *may* not be made uſe of at *Pleaſure*, and conſequently, after a pretty deal of random Talk, that which might with a very little Trouble be ſhewn in a true Light, by any one skill'd in the Nature and Principles of ACCOUNTS in *General*, is often rendered intricate and obſcure, and ſometimes, in the End, *totally* miſtaken. Some Inſtances of which I have here mentioned for the peruſal of the Reader.

IN a Cauſe in the Court of *Chancery*, between Mr. *W.* a MERCHANT in LONDON (Executor of his Brother, who had long reſided and died Abroad) Plaintiff, and Mr. *N.* a MERCHANT in LONDON (Executor

(Executor of Mr. *P.* a MERCHANT in LONDON likewiſe, who had formerly acted as a Factor to the Teſtator *W.* who dy'd Abroad) Defendant. The Caſe was this: Some time before Mr. *W*'s Death, Mr. *P.* acquainted him by a Letter, that he had put all his (*W*s.) Money, into the Hands of the *Hornbys*, who were at that Time Partners and Bankers of good Repute in LONDON, but ſoon after fail'd, to which Mr. *W. acquieſced*; and it being admitted that the Money of Mr. *W.* in Mr. *P*'s. Hands at the Time of writing the ſaid Letter, amounted to about 6000 *l.* the Account referred to the Maſter, by the Court, was to ſee what Money the *Hornbys* had in their Hands of Mr. *P*'s at the Time of their Failure, and ſo much thereof, not exceeding 6000 *l.* was to be allowed to the Defendant in diſcharge of ſo much admittted to be in the Hands of Mr. *P.* before he acquainted Mr. *W.* that he had put his Money into the Hands of the *Hornbys.*

BEFORE the Maſter, the Plaintiff regularly exhibited his Charge of the 6000 *l.* as being in the Hands of Mr. *P.* to which the Defendant (having allow'd the Charge) by way of Diſcharge, crav'd an Allowance of the Notes they had of the *Hornbys* amounting to the whole Sum, which of themſelves ſeem'd ſufficient Evidence to ſupport ſuch Diſcharge; but the Books and Papers of *P.* as well as the *Hornbys* being produced, in purſuance of the Order, for the better Diſcovery of the Truth, upon looking into them, and caſting up the Balances, they were found to agree preciſely with the ſaid Notes; and the Plaintiff, as well as ſeveral other Merchants concluded, that the whole 6000 *l.* really was in the Hands of the *Hornbys* at the Time of their Failure; and the Maſter was ready to make his Report accordingly; when, being advis'd to it, reſolv'd to have the Books look'd into again, and for which Purpoſe I being employed, found, that notwithſtanding the Agreement of the Books with one another, in their Balances with the Notes, there remain'd no more in the Hands of the *Hornbys* at the Time of their failing, than 2500 *l.* or thereabouts; which Sum, and no more, the Maſter reported to be in the Hands of the *Hornbys* at the Time of their Failure; which Report being abſolutely confirmed, the Plaintiff recovered between three and four thouſand Pounds (the exact Sum I cannot remember) more than he expected.

THE ſecond Caſe is, Sir *Richard Crump* of BRISTOL, and one Mr. *Egleſham*, both MERCHANTS there, came to an Agreement, to divide the Profits of what Tallow, on a certain Occaſion, ſhou'd

bought at BRISTOL in three Months from the Time of the Agreement. Sir *Richard* was to advance all the Money, and to be allowed Intereſt for what he ſhould ſo advance, till reimburs'd by the Sale of the ſaid Tallow, which he was to diſpoſe of, at ſuch times as he thought moſt proper for the Advantage of the Partnerſhip: That ſome Time afterwards, Differences ariſing between Sir *Richard* and Mr. *Egleſham*, a Suit in *Chancery* was commenced, wherein the latter was Plaintiff, and the former Defendant, pending which, firſt Sir *Richard*, and afterwards Mr. *Egleſham* died; ſo that before the Suit was ended, after its having continued twenty Years in the Court, without being finally determined, the Diſputes came at laſt to be between the Executors of *Egleſham*, and the Executrix of the Executrix of Sir *Richard*, the Matter ALL THAT TIME in diſpute before the Maſter being, what Quantity of Tallow, and at what Price, was bought within the Space of the aforeſaid three Months, and when, and for what ſold; for the Diſcovery whereof, the Books and Papers of Sir *Richard Crump* were over and over look'd into, by as well MERCHANTS, as others, skill'd in Matters of Account; and upon the whole it was concluded, that as but a ſmall Quantity of Tallow appeared to be bought, from his Book within this three Months (or at any time after) the ſaid Sir *Richard* continued to ſell very large Quantities for ſeveral Years together, without keeping any Account how he purchas'd the ſame; in Conſequence, it muſt neceſſarily follow, that Sir *Richard* had purchas'd the whole which he ſold within the ſpace of the ſaid three Months, but had concealed the Book or Books wherein the ſame was entered, and therefore the Court were of Opinion, that *Egleſham* was intitled to a Moiety of the whole Tallow ſold by Sir *Richard*; and in order to find out the prime Coſt and Charges thereof, directed the Maſter to look into the Prices of Tallow at *Briſtol*, during the aforeſaid three Months, a Medium of which was to be the Rule for the Purchaſe of the whole; which Determination was undoubtedly very equitable, as the Facts then appeared to the Court; tho' had it been finally determined ſo, it muſt have ended in the Wrong and Prejudice, and perhaps to the Ruin of Sir *Richard Crump*'s Family; which, however, as it happened, was luckily prevented, by a farther, tho' very ſhort Inſpection of the very ſame Books, whereby it was diſcovered, that not one ſingle Ounce of Tallow, more than Sir *Richard* had fairly enter'd in his Books, as purchaſed in the ſaid three Months at *Briſtol*, was purchaſed by him, or came to his Hands by ANY MEANS, within *that* Time; all which, being plainly laid before the Court, the whole

whole Matter in Diſpute was finally determin'd, and Juſtice done to both Parties.

ANOTHER Caſe I remember, tho' I was not concerned in it; one *Nicholls*, having been ſome Years in Partnerſhip with Mr. *Lane*, a Merchant at *Smyrna*, the former brought his Bill in the Court of *Chancery* againſt the other; upon the Balance whereof, he apprehended, that a conſiderable Balance would be coming due to him: To this Bill, the Defendant pleaded the Statute of *Limitations*, which, being over-ruled, an ACCOUNT was directed; the final Reſult of it was, that inſtead of the Defendant being indebted to the Plaintiff, the Plaintiff was indebted to the Defendant in 10,000 *l.* and upwards, an Event which very much ſurpriz'd the Court; but as Matters were laid before them then, not to be avoided, tho' at the ſame time my LORD CHANCELLOR declared, that it was highly probable, that the whole, in Relation to their Tranſactions, were not properly repreſented; for what could be more ſtrange, than to ſee two Partners, who were BOTH appriz'd of all their Tranſactions, ſo widely miſtaken in relation to *their own* ACCOUNTS, which thoſe two Gentlemen certainly muſt have been, if preciſe Juſtice was done to them in this Caſe?

NICHOLAS JOHNSON, and WILLIAM FOX, Eſqrs; in or about 1680, obtained a joint Patent, for the executing the Office of Pay-maſter General of Guards and Garriſons, *&c.* they continued *Huit* to act as Deputy Pay-maſter: In about the Space of ſeven or eight Months after, WILLIAM FOX died, from which time NICHOLAS JOHNSON became ſole Pay-maſter, until ſometime on or about the Year 1682, when he likewiſe died; and ſoon after, his Executor directed Mr. HUIT, who had tranſacted every thing as DEPUTY PAY-MASTER, to make up and ſettle the ACCOUNTS then depending with the GOVERNMENT, and to get the ſame paſs'd, which he accordingly did, and thereupon procured a *Quietus*; and from that time, all thoſe Matters remained at Reſt for above 20 Years, until after Mr. HUIT had been long dead. The Repreſentatives of NICHOLAS JOHNSON were adviſ'd to commence a Suit in the Court of *Chancery* againſt his Executor, for an ACCOUNT of the Eſtate of of the ſaid NICHOLAS JOHNSON come to his Hands; which Account being directed, among other Things, the Plaintiff charged the Defendant with the Sum of 7000 *l.* or thereabouts, as being ſo much Money advanced by the ſaid NICHOLAS JOHNSON out of

his own Caſh, for the Uſe of the Government: To ſupport which Charge (the Books of the Office being left with the Maſter) the Agents for the Plaintiff alledged, that upon caſting up the Caſh-book of the Office, as alſo the Account of Caſh in the Book call'd the LEIDGER, wherein all the Accounts relating to the Government Affairs were kept, it did appear, that at the time of the Death of JOHNSON, the Payments exceeded the Receipts in that Sum of 7000 *l.* and upwards: from which they inferred, that of Courſe that Sum muſt be ſo much advanced out of the private Caſh of the then Pay-maſter General, and conſequently, the whole Account being afterwards ſettled, and the Balance paid, that Sum muſt be taken as part of the Eſtate of the Teſtator NICHOLAS JOHNSON, come to the Hands of his Executor. On the other Side, it was anſwered for the Defendant, that notwithſtanding upon caſting up the Account of Caſh to the time of the Death of JOHNSON, the *Balance* ſtands as the Plaintiff alledged, yet it does not follow, that the Money *ſo advanced* was out of the *private Caſh* of the Pay-maſter General, but that it muſt be taken as ſo much *over paid* at that time by HUIT, who acted as Caſhire as well as Deputy Pay-maſter; in Evidence of which, they inſiſted, that this appeared to be the Caſe on the Face of the Books themſelves; becauſe if the Account of Caſh had been taken as an Account of Money actually paid and received by NICHOLAS JOHNSON, in courſe there muſt have been a *Reſt* made, not only at the *Death* of JOHNSON, but at the *Death* of Mr. Fox likewiſe; for if the Money *over paid* at the *Death* of JOHNSON, muſt be taken as *his* Money, by a parity of Reaſon the Money *over paid* at the *Death* of Mr. Fox, muſt be taken as the *joint* Money of JOHNSON and Fox, in which Caſe a *Reſt* ought to have been made at the time of the *Death* of Fox, by his Survivor JOHNSON; but taking the ACCOUNT of *Caſh* to be the *actual* Receipts and Payments of Mr. HUIT, then there could be no Occaſion for any *Reſt* from firſt to laſt, it being one *continued* ACCOUNT, unleſs at any time he minded for his *own* Curioſity or Information to make ſuch *Reſts.* In Reply to this, the *Incapacity* of HUIT to advance ſo great a Sum of Money, and the *Improbability* of his doing it if he could, without ſome Conſideration, was urged. In ſhort, it was brought to this Queſtion, according to the Maſter's Report confirm'd by the Court of *Chancery*; "Whether a *Reſt* ought to have "been made at the *Death* of JOHNSON, or that the ACCOUNT of "*Caſh* in the ſaid Books ſhould be taken as *one continued* Ac-"COUNT." Which, after two Days Hearing at the Bar of the Houſe

Houſe of Lords, was finally determined in favour of the *continued* Account, as made up and ſettled in the Books of the Office.

A Suit in the Equity Fee of the Court of *Exchequer* ariſing between the Executors of a *Colonel* of a Regiment, and his Agent, after both their Deaths, touching their Accounts, among other Matters in Controverſy, one great Queſtion was: "Whether any of "the Account Books produced before the Maſter and Court, in "purſuance of the Decree, contained the Accounts as ſtated between "the *Colonel* and the Government, or as between the *Colonel* and "his *Agent?*" For taking this Book to contain an Account as ſtated between the *Colonel* and the *Government*, its being ſign'd by the *Colonel*, as it really was, could import no more than as an Account made up in Behalf of the *Colonel*, and offered to the Commiſſioners for ſtating the Accounts of the Army at that time; but if the *Book* was taken as between the *Colonel* and the *Agent*, then the *Colonel*'s ſigning of it, gave it a *Sanction* as a *ſtated* Account between *him* and his *Agent*. However, as this Book was underſtood, or rather *look'd upon* by the Court to be intended as an Account between the *Colonel* and the *Government*, whereas in Truth it really was a *ſtated* Account between *him* and *his Agent*, the Cauſe was determined much to the Prejudice of the *Agent*'s Executor, who actually loſt ſome thouſand Pounds of his *juſt Right* by *that* Miſtake.

I could enumerate a great many more Inſtances of the like kinds; but I believe theſe few, being all of different Natures, will be ſufficient: I ſhall therefore proceed to make a few neceſſary Obſervations for my preſent Purpoſe, and ſo conclude.

The firſt three of theſe Caſes, it is evident, concern the Accounts of Merchants; wherefore, in my Reflections, I ſhall confine myſelf altogether to ſuch. I agree with the common Opinion, that Merchandizing is the *moſt extenſive* of all ſorts of Dealing, and conſequently the Affairs of Merchants require by much the greateſt Variety of Entries, and Exactneſs in their Books and Accounts; but I differ from thoſe Gentlemen, who thence conclude, that Merchants neceſſarily are not only *good* Accountants, but *excel* all others in that Art: For notwithſtanding *Neceſſity* is very juſtly ſaid to be *the Mother of Invention*, yet I cannot apprehend that ſhe conſtantly brings forth ſufficient Supplies for *whatever* her *Wants* may be. I have always thought it very evident, that the Succeſs of Men,

Men, in whatever Science they undertake, will certainly *anſwer* in *Proportion* to the *Capacity* of the Student, ſuppoſing a due Application to it; wherefore there can be no other Reaſon for allowing the Merchants to excel in the Knowledge of Accounts, than to take it for granted that they are Men of better Underſtanding than the reſt of *Mankind:* However, I will readily come into this Agreement, which is, to ſay ſuch a one is a *Merchant*, therefore he underſtands ACCOUNTING ſo far, as to be able to methodize his *own* BOOKS for his *own* Satisfaction, after ſome manner or other; nor, indeed, did I ever meet with an Inſtance to the contrary: But, I am very ſorry for it, among another Set of Gentlemen, whoſe Profeſſion requires a more *general* Knowledge in *Matters* relating to Accounts (I mean the Gentlemen of the Law, of whom there are very few that underſtand any thing of ACCOUNTS, more than the *Sound* of ſome *common Terms* made uſe of by MERCHANTS and others in their ACCOUNT-BOOKS) this is the Cauſe of many Misfortunes, of wrong Diſcuſſions and Concluſions, which they could not be guilty of on *any other* Subject, however equally prejudicial to the Diſcovery of the Truth. As in the firſt of the above-mentioned Caſes, it is plain, that under the Colour of the *Hornby*'s Books, and *P*'s Tallying, and both being *exactly Balanc'd*, to which, adding the Evidence of the *Notes*, the Plaintiff, and thoſe ſeveral Gentlemen, MERCHANTS, and others, who had inſpected the Books, concluded, that as theſe Books appeared to be kept very regularly, and after what they commonly call'd a MERCANTILE MANNER, with regard to all the uſually eſteemed eſſential Difference of ITALIAN BOOK-KEEPING, they ſaw all the Entries ſeemingly very clear, and ſome of them made in order to correct Miſtakes; wherefore it muſt follow, that the whole was right, as the Defendant pretended: But upon looking into theſe Books on the Foot of the *General Principles* (on which this Syſtem was eſtabliſhed) it was ſoon diſcovered, that notwithſtanding all this *affected Formality*, ſome of the *Notes*, *viz.* to the amount of 3500 *l.* or thereabouts, which the Defendant produc'd, had been long before paid off, and that many of thoſe Entries that were made under the Pretence of *correcting* Errors or Miſtakes, were mere *Forgeries*, and contriv'd purely to *raiſe* the Sum to the whole 6000 *l.* in Diſcharge of the ſame Sum charg'd by the Plaintiff.

As to the ſecond Caſe, it was intricate, and miſunderſtood by Means quite different; for the Miſtake in the firſt Caſe was owing to

to the Books being ſeemingly well kept, when they were really not ſo; but in this Caſe it was their Opinion, that ſome of the Books were concealed, from a miſtaken Notion, that unleſs there be ſuch a certain Number of *Books* and *Diſtinctions* under *their* common Titles, that Method of Accounts muſt neceſſarily want ſome *Part* of the *eſſential* Difference of ITALIAN BOOK-KEEPING, and therefore it was without any Contradiction by both Parties agreed, that ſome Book wherein Sir RICHARD entered the Account of what Tallow he bought, was wanting; from whence it was concluded, as ſtated in the Caſe: Whereas the Miſtake was owing to the Notion they had, that *ſuch a Number of* BOOKS were *eſſentially neceſſary*, which is in *no Degree* true, and particularly in this Caſe; for by the *Application* of the *Principles*, it was ſoon found, that the Difference lay only in *Method*, and tho' his Tranſactions were not entered in ſuch Book, yet they were *all* entered in the *ſeveral Perſons* ACCOUNTS from *whom* he had received the Tallow; ſo that how every Hundred-weight was purchaſed, how ſold, and how paid for, plainly appeared, and that no more than what was acknowledged by Sir RICHARD, was purchaſed on the Agreement then in Queſtion.

As to the third Caſe, tho' it received a *final*, yet it never received a *clear* Determination: It remains to this Day a very ſurpriſing Event, and is like to continue ſo; and all the Obſervation I ſhall make on it is, that notwithſtanding it was determined by a very great Judge, and with an undoubted Impartiality, yet it is ſtill uncertain, whether Juſtice was done to the Parties, which I am very certain could not have been in that Caſe, or any other, after a ſerious Peruſal or Examination of the Tranſactions in which theſe Gentlemen had been jointly concerned, by the Rules laid down in this Treatiſe, after what Manner ſoever the ſame might have been diſpoſed of in their BOOKS or ACCOUNTS.

As to the other Caſes, tho' they relate to Matters which do not require *ſo great a Variety* in the *manner* of making Entries of *them* into BOOKS, as thoſe of MERCHANTS do, yet they require an *Exactneſs*, and the Perſons employ'd have their own *particular Methods* of entring Tranſactions into their *Books* as any body elſe has. In Relation to the Queſtion, "Whether the Account of Caſh in the Pay-maſter Ge-"neral's Book, was to be taken as one *continued* ACCOUNT, or to "be made up by *Reſts*," it was occaſioned by their Method of entring

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in their Caſh Book all Matters, whether any Money or none was received; by which Means it was made to anſwer both the Purpoſe of a *Journal*, and what they call a *Caſh Book*; but being taken as one *continued* ACCOUNT, it neceſſarily ended in a true and juſt State of the whole Affair.

THE laſt of theſe Caſes is a plain Evidence, how far People, not thoroughly ſkill'd in Principles of ACCOUNTS in *General*, may be fatally miſtaken, even as to the very *Intention* of BOOKS; for no Man acquainted with the *Principles* herein referred to, could poſſibly have been ſo far miſtaken, as to apprehend the Book which totally appertain'd to the Settlement of the Accounts between the *Agent* and his *Colonel*, to be the ACCOUNT between the *Colonel* and the *Government*.

THE INTRODUCTION.

IMMEDIATELY after the Diviſion of the World into Properties, the exchanging of Things came into Uſe; for Men, not being ſufficiently ſtock'd with all Things neceſſary themſelves, were oblig'd to procure from others, what they ſtood in Need of; and by the great Law of Right, every one having it in his Choice, whether or no he wou'd ſupply his Neighbours, to give ſomething as acceptable in return, was found the ſureſt Means of obtaining what happen'd to be another Man's Property. Thus one having Drink enough without Bread, while another perhaps had Bread without Drink, were each in a Capacity to furniſh themſelves with what they had Occaſion for, by an Exchange of Commodities: Whereas had either ſtood in Need of what the other poſſeſs'd, having nothing to give by Way of Retalliation, then muſt the Neceſſitous have lain at his Neighbour's Mercy for what out of mere Charity might have been beſtow'd.

The Conſideration of which made Men value what they were once Maſters of (over and above what they had an immediate Uſe for themſelves) more or leſs, as they thought it able to purchaſe from their Neighbours ſuch Things as they wanted, and induced every prudent Man carefully and exactly to compare what he had with what he might have Occaſion to purchaſe from others, that he might the better provide againſt the Want of Neceſſaries, and the many Inconveniencies that commonly attend that Misfortune.

For this Reaſon even thoſe who had the largeſt Poſſeſſions were nevertheleſs highly concern'd thus to examine them, that being ſo warn'd, they might the more wiſely regulate their Expences within the Bounds of their Abilities, for none could have ſo much, but Miſmanagement might impair, if not totally deſtroy and confound it.

And for this Reaſon likewiſe, thoſe of inferiour Ranks were oblig'd often to compare what they had with the Things that belong'd to their Neighbours, in Order to make a right Judgment to the beſt Advantage, that by good Conduct they might in ſome Meaſure ſupply the Defects of their ſcantier Portions.

Now the vaſt Variety of Things render'd it impoſſible for any Man to compare what he had with what he might have Occaſion for without a Medium; that is, ſomething common to them all, which Neceſſity brought

in the Uſe of Money, univerſal Conſent having determin'd it the Standard or Meaſure of the Value of all Things; every Government chooſing their own Way of Tale and Species of Coin, as in *England*, the Reckonings are kept by the nominal Sums of Pounds, Shillings, and Pence, *&c.* their Coins Crowns, half Crowns, Shillings, *&c.* and in *Holland* they keep their Reckonings in Pounds *Flemiſh*, Skellens, Groots, *&c.* and Dalders, Skellens, Guilders, Stivers, *&c.* are the Coins they uſe.

By the Aſſiſtance of this Money, every *one* might compare what he had with the Things of his Neighbour, by firſt applying it to the one, and then to the other, thus; ſuch a Thing of my own is worth 20*l.* that is, *People* will give ſo much for it; and ſuch a Thing of another Man's is worth 20*l.* conſequently mine is equal to his in Value; and ſo by taking the Value of all his Things together, and comparing them with thoſe of other Men, he could make a Judgment of the Rank he held in the World, which was the only certain Rule Men had to govern themſelves by; for Men's Abilities in purchaſing Things, are only ſaid to be great or ſmall by Compariſon.

That Portion of Things which a Man poſſeſſes, or has otherways belonging to him, as a Security, taken all together, I call the Eſtate, and the Worth of a Man's Eſtate, conſider'd abſtractly from the Things which are valued, I call the computed Value or Extent of a Man's Eſtate.

By which computed Value or Extent it being exactly made, a Man may compare what he has with others, judge of the Rank he holds in the World, and perfectly inform himſelf of what he is able to purchaſe from his Neighbour; for the Compariſon is, and can only be made in the Value, after it is brought into a certain ſettled Sum of the common Meaſure, Money, as appears from what has been ſaid above concerning a Medium.

Now notwithſtanding it is neceſſary for a Man to have ſomething to give in lieu of what he intends to purchaſe from others, yet the Price is not always immediately paid, but People will part with their Goods, and truſt to the Ability and Honeſty of the Buyer for what they are to receive in Return. *Example*,

I buy from a Merchant 1000*lb.* of Tobacco, for which I agree to pay him 50*l.* perhaps three Months hence: I ſay, by ſuch Tranſaction, I have more Effects than I had, and for a greater Value, being entirely Maſter of what I bought, ſo ſoon as the former Owner transferr'd his Title to me, but in Regard I ſtand bound to the Seller, for a Sum to be raiſed from all my Effects or Securities promiſcuouſly, I can reckon myſelf, in Reſpect of my Rank of Riches among Men, only by the Remainder of the computed Value of my Eſtate, after that Sum is deducted.

Suppoſe I have at firſt to the computed Value of 100*l.* and buy Effects from *A. B.* for which I agree to pay him 20*l.* by adding theſe two Sums together, the computed Value of all will amount to 120*l.* of which Sum

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there is only 100*l.* clearly my own, for tho' all the Effects or Things charg'd are equally my own, and equally at my Diſpoſal, ſo that there is no Diſtinction with Relation to what Part of them I owe for from the reſt, yet I am obliged to be accountable for, and pay to *A. B.* the Sum of 20*l.* where-ever I get it; which makes a Diſtinction of the computed Value of my Eſtate abſolutely requiſite, in Order to a competent Knowledge of it; for if I conſider the computed Value in general only, I ſhall very much deceive myſelf, as to the Rank I hold among Men, becauſe all wou'd appear to be mine, tho' at the ſame Time I owed the largeſt Share of it to other People; as in the Example of *A. B.* above, it would appear I had 120*l.* whereas, indeed, 20*l.* of it had another Proprietor; beſides, it frequently falls out that another's Property does not conſiſt of any certain Sum to be paid, but of ſomething only valued by Money, becauſe it is the common Meaſure of Compariſon. *Example,*

Suppoſe I owe a Man 50*l.* payable only in Caſe of the Performance or Non-performance of certain Terms and Conditions, or of the occurring or not occurring of ſome Contingencies; then, I ſay, ſeeing there is a Probability of my being releaſed without paying all or any Part of this Debt, imply'd in the very Nature of it; I am not to reckon it as ſo much of the common Meaſure, but as valued at ſo much of the common Meaſure; or if inſtead of agreeing to pay *A B* 50*l.* I had agreed to have given him 150*lb.* Weight of Tobacco, the Value of which was 50*l.* So that I am oblig'd to know the Property as well as the Proprietor exactly, in Order to diſcover whether my own clear Share of the Extent be good or bad: for it is ſaid to be good, when the Sum of any Man's Property is ſufficient to diſcharge it or more; and bad, when it is not as in the Caſe above. If the Tobacco be paid with 50*l.* or leſs, then is my clear Extent ſo far good; but if it cannot, then it is ſo far bad, as it comes ſhort of Payment: and in the former Caſe, my clear Share of the computed Value is better or worſe, as a greater or ſmaller Share of the 50*l.* happens to diſcharge it. By all which it is very evident, that a general Knowledge of the computed Value of an Eſtate is not ſufficient; but he that would act wiſely, muſt endeavour to inform himſelf of ſuch computed Value, as it is divided into ſeveral Properties or Parts; and the more ſimple theſe are, the more exact and eaſily attain'd the Knowledge of them will be.

But notwithſtanding we eſteem what we have, as it can purchaſe from others, and have moſt exactly calculated the Sum of the Value of all our Securities, or that which belongs to us; yet by Reaſon of the frequent Revolutions of Circumſtances which almoſt as frequently changes and varies the Eſtimate of them, makes it abſolutely neceſſary, that we know what Securities we have thus belonging to us; or we can never clearly and certainly perceive the Rank we hold among other Men. For *Ex-*

ample, Suppoſe I have Things whoſe compound Value amounts to 1000 *l.* altho' by this Sum I can judge what I am able to purchaſe from my Neighbour, yet it is only on Condition, that the Securities which I have ſo valued, are now eſteemed worth ſo much. But when I know that *A. B.* owes me 100 *l.* and that the Remainder is 10,000 *lb.* Weight of Tobacco, worth 500 *l.* and 10,000 *lb.* Weight of Sugar worth 400 *l.* I can then tell whether theſe Securities are capable of fetching ſo much or not, and ſo determine whether my Eſtate be good or bad; for it is ſaid to be the former, when the Securities by Appearance are able to procure as much or more as there is of the computed Value depending on them; and it is termed bad, when they are not capable in Appearance to purchaſe what they ſtand charged with.

And when the Securities are conſider'd after this Manner, with their reſpective Sums depending on them, with no Regard to the computed Value in general, this I call the Condition of my Eſtate.

From hence appears plainly, that it is indiſpenſably required of every prudent Man to know exactly the computed Value and Condition of his Eſtate, in order to the well governing himſelf in the Management of his worldly Affairs: for without that Knowledge, he cannot make any one Step in them with Certainty; but muſt grope blindly in the Dark, and by Chance ſink or ſwim; which is a Hazard no wiſe Man would willingly truſt his Fortune to.

But it is not ſufficient at one Time only to underſtand his Circumſtances; but he ought always and at all Times to be acquainted compleatly thro' the many Revolutions of them; he muſt be able to trace them from the firſt to the preſent Period, in a Chain of Conſequences, or he never can judge of the preſent Circumſtances exactly; whether he has not loſt by Overſight of his own, or Impoſition of his Neighbours; he cannot make any Judgment of the future from the paſt, or juſtly reflect upon his own former Conduct, whether good or bad.

Neither muſt he neglect ſo to regulate Matters, that this Knowledge of his may be tranſmitted as intire and perfect to others as he had it himſelf; for at a Man's Death his Heirs, Succeſſors, or any concerned that Way are never the wiſer; for his having been throughly acquainted with every Step of his own Buſineſs, unleſs he has left them Inſtructions, whereby they may inform themſelves of the ſame; or if on any Occaſion one be intruſted to examine another's Affairs, the Matter muſt be made known to him by the Principal, or it will not be poſſible for him to perform it; for which Reaſon it is a Duty incumbent on every one to make plain to the Underſtandings of others, as well as his own, whatever is done in his Affairs, ſo far as is requiſite to the aforemention'd uſeful Knowledge, provided ſtill ſuch others are ſufficiently skill'd properly to receive ſuch Inſtructions, which is impoſſible they ſhould ever be, unleſs they are

acquainted

acquainted with his Method, and it were an endleſs Task for him to inſtruct all the reſt, who in any Event might come to be concerned after his Death or in his Abſence; wherefore Men have endeavour'd to attain a certain Method to be uſed commonly by them all, and term'd it *Italian Book-keeping*, probably for that the firſt Attempt made towards it happen'd in *Italy*.

Now what follows is a Treatiſe concerning Rules for attaining the ſaid Art, which will certainly anſwer thoſe Purpoſes, being deduced from ſelf-evident Principles, in a Chain of Conſequences, until the Art of *Italian Book-keeping* is compleated from the firſt Definition of it.

OF

Italian Book-Keeping in General;

AND THE

Certain Principles on which the Whole is founded.

ITALIAN Book-keeping is an Art by which the preſent Condition and Extent of a Man's Eſtate are diſcover'd, as they are the certain Conſequences ariſing from the firſt Condition and Extent, with the Alterations that have happen'd to them, recorded.

This Art is comprehended under theſe two Heads:

Firſt, The rightly applying the Alterations as they happen to the firſt Condition and Extent, that the preſent at all Times may appear as conſpicuous as the firſt did.

Secondly, In the exact and regularly recording the Matter of Fact, as a ſtanding Proof of theſe Alterations.

Now to begin with the former, before we can apply the Alterations, the firſt Condition and Extent muſt be diſpoſed in a proper Order to receive them; nor can that be done, unleſs we know what Alterations may, and after what Manner they do happen. But it is evident, all the Alterations that can happen, are ſuch as either happen to the Condition alone, the Extent alone, or the Condition and Extent together.

When by any Tranſactions our Securities become different from what they were, but yet are charged with the ſame Sum that is call'd an Alteration in the Condition only, thus our Securities being divided, according to the different Natures of them, we diſcern what they are, and the Charges and Values depending on each. *Example*; I have 10,000 *lb.* Weight of Tobacco for 300 *l.* as alſo *A. B.* owes me 100 *l.* Now I bargain with another, and give him 5000 *lb.* Weight of my Tobacco, worth 150 *l.* for five Pieces of Cloth of the ſame Value; by this Tranſaction the Sum of the Extent is not alter'd in the leaſt, notwithſtanding my Condition is, by reaſon whereas before

before I had 10,000 *lb.* Weight of Tobacco for 300 *l.* now I have only 5000 *lb.* Weight for 150 *l.* and whereas before I had no Cloth, now I have five Pieces of Cloth remaining in my Hands, worth 150 *l.* and ſo the Condition may be alter'd in reſpect to the perſonal Security; as ſuppoſe I agree with *A. B.* to give me a Note upon *C. D.* for 100 *l.* whereby *C. D.* becomes indebted to me ſuch Sum in Place of *A. B.* who is diſcharged; it is plain, I ſay, that nothing here but the Condition of my Eſtate is alter'd, and that the Extent remains as it was before.

As the Condition is divided according to the various Natures of Securities, ſo muſt the Extent be divided according to the Variety of Properties. And when one Proprietor comes in Place of another, that is call'd an Alteration in the Extent only. As for *Example*; my Extent we'll ſuppoſe to be in all 540 *l.* whereof due to *A. B.* 150 *l.* to *C. D.* 100 *l.* the remaining 290 *l.* clearly my own, then *A. B.* aſſigns 50 *l.* of what I owe him to *G. H.* whereby *G. H.* becomes Proprietor for 50 *l.* in Place of the ſaid *A. B.* ſo that the Securities continue the ſame, tho' the Extent be divided after a different Manner from what it was before.

An Alteration is ſaid to happen to the Condition and Extent together, when by any Tranſaction we either receive new Securities, or add to the former, and at the ſame time get one or more new Proprietors, or add to the Sum of the former, or otherways give out ſome of our Securities, and diminiſh the Proprietors in Number, or leſſen their Sums. As for *Example*; If I buy Goods from *B. D.* to wit, 2000 *lb.* Weight of Tobacco, and owe him the Sum of 50 *l.* for it, then I have more Goods than I had, and *B. D.* is a Proprietor more than he was before; ſo if I had bought the Tobacco from any one who was a Proprietor before, he would have increaſed his Property, as alſo ſhould I my Security Tobacco, provided I had any ſuch Goods to have added to; on the other hand, if I pay *A. B.* 60 *l.* of what I owed him, I ſhall have leſs Money than I had before, and *A. B*'s Property will be leſſen'd by 60 *l.* and ſo if I pay him all that I owed him, the Number of Proprietors is diminiſh'd by one.

Whatever Alterations can happen poſſibly to the Eſtate, being reducible under theſe three Heads, we come next to the Conſideration of the firſt Condition and Extent, how to diſpoſe of them, ſo that theſe Alterations as they happen, may be properly applied to them. To begin then with the Condition:

I ſay, the various Securities muſt be ſo divided, that when by any Tranſaction it becomes neceſſary to add to, or take from them reſpectively any Quantity, Number, or Sum, we may do it ſo, that the remaining Quantity, Number, or Sum, with the Alterations that produced them, may appear: for which Reaſon there muſt be a competent Space allow'd each Diviſion (wherein the firſt Quantities, Numbers, or Sums are noted) for the Recital of the Alterations of adding to, or taking from, as Occaſions offer. *Example*; I have in Money 200 *l.* 1000 *lb.* Weight of Sugar worth 100 *l.*

and

and *A. B.* is indebted to me 100 *l.* the Money muſt be allow'd a Space by itſelf, the Sugar a Space by itſelf, and *A. B.* a Space by himſelf, on the Top of each of which Spaces muſt be prefix'd a Title, ſhewing wherein it bears Part of, whether the Condition or Extent, and the State of the Matter would ſtand as followeth:

First Account.

A. B. bears Part of the Condition of my Eſtate.	*l.*	*s.*	*d.*
He owes me - - - -	100	0	0

Second Account.

Sugar bears Part of the Condition of my Eſtate.			
I have 1000 *lb.* Weight for - -	100	0	0

Third Account.

Money bears Part of the Condition of my Eſtate.			
I have - - - - -	200	0	0

Note, the Lines drawn above, are for ſeparating one Account from another.

By the aboveſaid Accounts of *A. B.* Sugar and Money, I know, firſt, the Eſtate or Portion of Things, ſecondly, the particular Securities of which ſuch Eſtate conſiſts, with their reſpective Values depending on them; and laſtly, I can, by adding all theſe Values up together, underſtand the computed Value or Extent in general. Next I muſt conſider the Extent as it is divided into its reſpective Properties or Parts; which will ſhew how much of it is alienated from me, and what belongs to me as my own clear Share. *Example*; Admit I was indebted to *C. D.* 40 *l.* and *E. F.* 30 *l.* for the ſame Reaſons then as before, each Proprietor muſt be allow'd a competent Space, *&c.* and the State of the two Articles would ſtand as followeth:

Fourth Account.

C. D. bears Part of the Extent.	*l.*	*s.*	*d.*
I owe him - - - - - -	40	0	0

Fifth Account.

E. F. bears Part of the Extent.			
I owe him - - - - -	30	0	0

Theſe

Theſe being all the Proprietors the Extent hath, excepting myſelf, it follows, if we deduct the Sum of the two Articles from the general Extent, that from thence will come out what my own clear Share is; after which the whole Condition and Extent, according to their reſpective Diviſions of Securities and Properties, will ſtand as followeth:

	l.	*s.*	*d.*
First Account.			
A. B. bears Part of the Condition of my Eſtate.			
He owes me - - -	100	0	0
Second Account.			
Sugar bears Part of the Condition of my Eſtate.			
I have - - - 1000 *lb.* for	100	0	0
Third Account.			
Money bears Part of the Condition of my Eſtate.			
I have - - - -	200	0	0
Fourth Account.			
C. D. bears Part of the Extent.			
I owe him - - -	40	0	0
Fifth Account.			
E. F. bears Part of the Extent.			
I owe him - - -	30	0	0
Sixth Account.			
My own clear Share of the Extent.			
I have clearly my own - -	330	0	0

Thus I have the firſt Condition and Extent diſcover'd to all Intents and Purpoſes, and diſpos'd in ſuch a proper Order as to be capable of receiving any Alterations as can poſſibly happen to them. *Example*;

I ſell 500 *lb.* Weight of Sugar, for which I get in Money 50 *l.* then I have 500 *lb.* Weight of Sugar leſs than I had before, and 50 *l.* leſs depending on Sugar; wherefore I ſubſtract 500 *lb.* Weight from the 1000 *lb.*

Weight, and 50 *l.* from the 100 *l.* ſo there remains 500 *lb.* Weight of Sugar, and 50 *lb.* of the common Meaſure depending on it. Next for the Money it's plain, I have got 50 *l.* more than I had before; for which Reaſon I add 50 *l.* to the 200 *l.* and the total Sum on Money Account will appear to be 250 *l.* See Alteration the firſt on Sugar and Money Spaces as followeth.

Again, I buy 3000 *lb.* Weight of Sugar, for which I give 150 *l.* in Money; then I have 3000 *lb.* Weight of Sugar more than I had before and 150 *l.* more depending on it: The firſt of which muſt be added to the 500 *lb.* Weight of Sugar, and the laſt to the 50 *l.* both the Remains of the firſt Alterations; next, becauſe as I have received ſo much Sugar, worth 150 *l.* ſo I have given out 150 *l.* in Money, whereby I have leſs than I had before; therefore the ſaid Sum of 150 *l.* muſt be ſubſtracted from the 250 *l.* remaining after the firſt Alteration on Money Account. See Alteration the ſecond, on Money and Sugar Spaces as followeth:

Second Account.

	Sugar bears Part of the Condition of my Eſtate.	*l.*	*s.*	*d.*
	I have - - - 1000 *lb.* for	100	0	0
Alter. 1.	Sold out - - 500 *lb.* for	50	0	0
	Firſt Remains, 500 *lb.* for	50	0	0
Alter. 2.	Bought - - 3000 *lb.* for	150	0	0
	Second Remains, 3500 *lb.* for	200	0	0

Third Account.

	Money bears Part of the Condition of my Eſtate.			
	I have - - -	200	0	0
Alter. 1.	Receiv'd for Sugar - - -	50	0	0
	Firſt Remains	250	0	0
Alter. 2.	Bought Sugar; for which I paid - -	150	0	0
	Second Remains	100	0	0

Theſe being the only Accounts that were any Ways affected, the reſt would ſtand as they did at firſt, and therefore need not be ſtated over again: But let us ſuppoſe the following Alterations to happen.

Sold out 3000 *lb.* Weight of Sugar for 170 *l.* ready Money. Here I ſubſtract the former from the Sugar, and the latter from the Money depending on it at the ſecond Remains on Sugar Account; next I add the

170 *l.*

170 *l.* receiv'd to the ſecond Remains of Money. See Alteration the 3d on Sugar and Money Spaces as followeth.

Paid *C. D.* of what was due to him 30 *l.* Here I ſubſtract from the 40 *l.* due to *C. D.* becauſe I am now indebted to him leſs by 30 *l.* and I ſubſtract the 30 *l.* from the 3d Remains in Money, becauſe I have leſs Money by ſo much than I had before. See Alteration the 1ſt on *C. D*'s Account, and Alteration the 4th on Money Account as followeth.

Borrow'd from *C. D.* 100 *l.* Here I add to the 4th Remains in Money, being ſo much increaſed therein; and I add to *C. D*'s firſt Remains and Share in the Extent, ſuch Share in the Extent being augmented by the 100 *l.* which he lent me. See Alteration the 5th on Money Account, and 2d on *C. D*'s Account, as followeth.

Paid *C. D.* 50 *l.* Here I ſubſtract ſo much from the 5th Remains in Money, for the Decreaſe therein; and I ſubſtract from the 2d Remains of *C. D*'s Share in the Extent, that being leſſen'd by the 50 *l.* paid him; as by Alteration the 6th on Money Account, and 3d on *C. D*'s Account, doth appear.

First Account.

		l.	*s.*	*d.*
	A. B. bears Part of the Condition of my Eſtate.			
	He owes me - - -	100	0	0

Second Account.

	Sugar bears Part of the Condition of my Eſtate.					
	I have - -	1000 *lb.* for	100	0	0
Alter. 1.	Sold out - -	500 *lb.* for	50	0	0
	First Remains	500 *lb.* for	50	0	0
Alter. 2.	Bought - - -	3000 *lb.* for	150	0	0
	Second Remains	3500 *lb.* for	200	0	0
Alter. 3.	Sold out - -	3000 *lb.* for	170	0	0
	Third Remains	500 *lb.* for	30	0	0

Third Account.

	Money bears Part of the Condition of my Eſtate.			
	I have - - - -	200	0	0
Alter. 1.	Receiv'd for Sugar - - -	50	0	0
	First Remains -	250	0	0

		l.	s.	d.
Alter. 2.	Bought Sugar, for which I paid - - -	150	0	0
	Second Remains -	100	0	0
Alter. 3.	Receiv'd for Sugar - - -	170	0	0
	Third Remains -	270	0	0
Alter. 4.	Paid out to *C. D.* - - - -	30	0	0
	Fourth Remains -	240	0	0
Alter. 5.	Receiv'd from *C. D.* - -	100	0	0
	Fifth Remains -	340	0	0
Alter. 6.	Paid out to *C. D.* - - -	50	0	0
	Sixth Remains -	290	0	0

Fourth Account.

C. D. bears Part of the Extent.

	I owe him - - -	40	0	0
Alter. 1.	Paid him - - -	30	0	0
	First Remains -	10	0	0
Alter. 2.	Receiv'd from him - -	100	0	0
	Second Remains -	110	0	0
Alter. 3.	Paid him - - -	50	0	0
	Third Remains -	60	0	0

Fifth Account.

E. F. bears Part of the Extent.

I owe him - - - -	30	0	0

Sixth Account.

My own clear Share of the Extent.

I have clearly my own - -	330	0	0

Now if we look back to the Spaces already assign'd for the different Securities and proprietors, we must at first View perceive an unavoidable Necessity

Neceſſity of continual Operations in Addition and Subſtraction at leaſt as frequently as Tranſactions, which cauſe a Diminution, and ſuch as produce an Increaſe of the charged Sum occur: For Inſtance, the 4th Account, or that of *C. D.* tho' only three Alterations happen'd to it, yet they occaſion'd the ſame Number of Operations to regulate them, *viz.* two of Subſtraction, and one of Addition; whereas, were all theſe Alterations which cauſe an Increaſe of the Condition, and thoſe which likewiſe bear a Part of the Extent, reſpectively gather'd together, they might at Pleaſure be compar'd by one Subſtraction after their Sums were ſeverally added up. *Example*;

Fourth Account.

		l.	*s.*	*d.*
	C. D. bears Part of the Extent.			
	I owe him - - -	40	0	0
Alter. 2.	Receiv'd from him - - -	100	0	0
	Total -	140	0	0
	C. D. bears Part of the Condition.			
Alter. 1.	Paid him - - - -	30	0	0
Alter. 3.	Paid him - - - -	50	0	0
	Total -	80	0	0

So that we find by ſubſtracting the latter Sum, *viz.* 80 *l.* from the former 140 *l.* the Remainder comes out to be 60 *l.* which *C. D.* bears Part of the Extent; and this is agreeable to what appear'd due from the former Way of ſtating this Account, tho' with much leſs Trouble and Pains, the Particulars being likewiſe clear and unmix'd, are render'd more conſpicuous, beſides this Method is attended with many other Conveniencies that will be found hereafter.

'Tis to be obſerv'd, that one who is a Proprietor to Day, may to Morrow make a Part of the Condition of my Eſtate; and one who makes Part of the Condition of my Eſtate now, may to Morrow become a Proprietor for Part of the Extent; for as nothing can be charged with any Part of the Condition, but when by ſome Tranſaction it becomes Security for more than depended on it before, nor the Sum charg'd on any Thing ſuffer the leaſt Abatement unleſs by ſome Tranſaction it ceaſes to be Security for a certain Part of the computed Value; and ſo on the other Hand, there is not any Thing can have Share of the Extent given it, but when by ſome Tranſaction it becomes Proprietor for more than it was: Nor can the Property of any Thing be leſſen'd, but when by ſome Tranſaction it ceaſes to have ſuch Share in the Extent as it had before that happen'd. So if I pay a Man what I owed him, he ceaſes to have any Share of the Extent of my Eſtate; and if I advance him more, then he becomes Security for that

that Sum, which did not depend upon him before; and ſo on the other Hand, if a Man not only pays me, but advances, *&c.* For *Example*, in the Caſe of *C. D.* above, he appears to remain Proprietor for 60 *l.* but if I pay him (whether by ſeveral Parcels or at once) the Sum of 100 *l.* then it is plain, he not only ceaſes to have 60 *l.* Share in the Extent, but he becomes Security for 40 *l.* of the Condition of it: Again, if he pays me 60 *l.* then is it as plain, that he not only ceaſes to be Security for 40 *l.* but becomes Proprietor for 20 *l.* and ſo has Share of the Extent; which Revolution obliges us to ſhift the Spaces, in the former Method, at leaſt as often as theſe Changes occur; therefore I ſay, to prevent this, we apply the Alterations to the reſpective Places, of the Condition and Extent, without any Regard to what the Reſult of them may be in ſeveral, for that will appear at all Times, when we proceed to a Compariſon of the Condition and Extent together: *Example*; theſe Alterations apply'd to the foregoing Account of *C. D.* would render it in its Appearance as thus:

Fourth Account.

		l.	*s.*	*d.*
	C. D. bears Part of the Extent.			
	I owe him - - -	40	0	0
Alter. 2.	Receiv'd from him - - -	100	0	0
Alter. 5.	Receiv'd from him - - -	60	0	0
	Total -	200	0	0
	C. D. bears Part of the Condition of my Eſtate.			
Alter. 1.	Paid him - - -	30	0	0
Alter. 3.	Paid him - - -	50	0	0
Alter. 4.	Paid him - - -	100	0	0
	Total -	180	0	0

And thus I add to the Sum of the Extent, whether I intend to make it more, or leſſen that of the Condition; and I add to the Sum of the Condition, when I would leſſen the Extent Sum, or augment the Charge of the Condition.

For where there are two oppoſite Sums to add to the one, makes it the Difference or Agreement the ſame between them as if the like Sum had been ſubſtracted from the other: For *Example*, ſuppoſe *A.* 50 *l.* one, and *B.* 100 *l.* the other; if I add 25 *l.* to the 50 *l.* then it will make 75 *l.* and the Difference between 75 *l.* and 100 *l.* is 25 *l.* which the latter exceeds the former by; or if inſtead of adding 25 *l.* to the 50 *l.* I had ſubſtracted the like Sum of 25 *l.* from the 100 *l.* then would there have remained 75 *l.* which is likewiſe juſt 25 *l.* more than the 50 *l.* and ſo the Difference is the ſame.

But

But to bring the Sum of the Extent, and that of the Condition, into the eaſieſt Method of Compariſon, Cuſtom has planted the Spaces right againſt one another, and made them for the better Order of an equal Bigneſs; as follows:

Fourth Account.

C. D. bears Part of the Condit. of my Eſtate.	*l.*	*s.*	*d.*	*C. D.* bears Part of the Extent.	*l.*	*s.*	*d.*
Alter. 1. Paid him -	30	0	0	I owe him -	40	0	0
Alter. 3. Paid him -	50	0	0	Alter. 2. Recd. from him	100	0	0
Alter. 4. Paid him -	100	0	0	Alter. 4. Recd. from him	60	0	0
	180	0	0		200	0	0

And for the more eaſy and better Diſtinction, the Space for the Condition is always continued on the left Hand, and that for the Extent on the Right; as in the *Example* above: the former under the Denomination of Debtor, and the latter of Creditor; ſo that to call a Thing Debtor, is only to ſay, it bears Part of the Condition; and when we ſpeak of Creditor, we always mean that ſuch Thing bears Part of the Extent: Which two Terms I ſhall now make Uſe of in all my Examples and Definitions.

The Debtor and Creditor Spaces thus appointed for any Thing are call'd the Account; and the Sentences or Words, by which the Thing itſelf is expreſs'd, the Title of the Account. For *Example*;

Simon Jones D^{r}.	*l.*	*s.*	*d*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Paid him -	50	0	0	Receiv'd - -	40	0	0
Paid him -	20	0	0	Receiv'd - -	20	0	0
Paid him -	30	0	0	Receiv'd - -	30	3	0
Paid him -	70	0	0	Receiv'd - -	10	0	0
	170	0	0		100	0	0

Simon Jones is the Title of the Account above; the Line drawn under it is to ſeparate that Account from any other that may follow: So by comparing the Debtor Side, which is 170 *l.* with the Creditor, which is 100 *l.* I find *Simon Jones* owes me 70 *l.* and had he by another Tranſaction paid me 100 *l.* then would he have been Proprietor for 30 *l.* as by the following *Example*:

Simon

Simon Jones Dr.	*l.*	*s.*	*d.*	*Per Cottra* Cr.	*l.*	*s.*	*d.*
Paid him -	50	0	0	Receiv'd -	40	0	0
Paid him -	20	0	0	Receiv'd -	20	0	0
Paid him -	30	0	0	Receiv'd -	30	0	0
Paid him -	70	0	0	Receiv'd -	10	0	0
					100	0	0
	170	0	0		200	0	0

But ſuppoſe the Account ſtood thus:

Simon Jones Dr.	Tobac. hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Tobac. hhds.	*l.*	*s.*	*d.*
Paid him -	2	50	0	0	Receiv'd -	2	40	0	0
Paid him -	1	20	0	0	Receiv'd -	1	20	0	0
Paid him -	2	30	0	0	Receiv'd -	2	30	0	0
Paid him -	4	70	0	0	Receiv'd -	1	10	0	0
					Receiv'd -	5	100	0	0
	9	170	0	0		11	200	0	0

Here by ſubſtracting the 9 Hogſheads of Tobacco, and 170 *l.* aſſign'd them, on the Debtor's Side, from the 11 Hogſheads, and 200 *l.* aſſign'd appearing on the Creditor's Side, the Remainder comes out to be 2 Hogſheads charg'd with 30 *l.* which is now due from me to *Simon Jones*; and ſuppoſe me to pay him 5 Hogſheads of Tobacco worth 100 *l.* then it will appear, that he is indebted to me 3 Hogſheads of Tobacco Value 70 *l.* As for *Example:*

Simon Jones Dr.	Tobac. hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Tobac. hhds.	*l.*	*s.*	*d.*
Paid him -	2	50	0	0	Receiv'd -	2	40	0	0
Paid him -	1	20	0	0	Receiv'd -	1	20	0	0
Paid him -	2	30	0	0	Receiv'd -	2	30	0	0
Paid him -	4	70	0	0	Receiv'd -	1	10	0	0
Paid him -	5	100	0	0	Receiv'd -	5	100	0	0
	14	270	0	0		11	200	0	0

Now the Uncertainty of the Prices of Things renders my Share of the Extent liable to increaſe or decreaſe with them: as for *Example*;

When any Thing ſtands charg'd with Part of the computed Value in the general Calculation or Diviſion of the Securities and Properties already made,

made, and afterwards purchaſes more, or appears to be of more Value than what depended thus on it, the Sum of the computed Value of my Eſtate is greater, and conſequently the Extent is increaſed; but all the Extent conſiſts of other Men's Properties or my own, and none can claim any Title to this, by Reaſon it is purchaſed with my own Securities, which no Perſon has any thing at all to do with. *Example*;

Suppoſe I have 2000 *lb.* Weight of Tobacco, which I value at firſt at 50 *l.* I ſell this Tobacco ſome Time afterwards for perhaps 60 *l.* I ſay by this Tranſaction I have made myſelf richer than I was before; or ſuppoſe when I come to calculate anew, I find the Tobacco, at the preſent Rate, able to purchaſe more than 50 *l.* which it was reckon'd worth at firſt, then I am ſo much richer; as ſet the Caſe, it were able to purchaſe 56 *l.* it is plain I am 6 *l.* richer than I was.

So when any Proprietor having Share of the computed Value, has ſuch Value ſettled at the firſt general Calculation; if ſome Time afterwards he ſhould be diſcharged the Thing upon which ſuch Value was ſettled, with leſs, his Share of the Extent is conſequently leſſen'd by ſo much as remains after his being diſcharg'd; for the Thing I am owing is properly the Proprietor's Share of the Extent, only we are oblig'd to value it in order to bring it into the general Calculation or Eſtimate of the Extent, that we may know the Proportion or Share he bears in it: Therefore, I ſay, if he be diſcharg'd with leſs, the Surplus is ſtill a Part of the Extent in general, which not being claim'd by any other, muſt be my own; ſo that it is indeed barely removing of what was ſaid to be his Share of the Exrent to mine, as if his was over valued; for *Example*;

Suppoſe *A. B.* Proprietor for 2000 *lb.* Weight of Tobacco at firſt, which is valu'd at 100 *l.* and afterwards I buy ſo much Tobacco for 80 *l.* with which I pay him; then my Share is increas'd 20 *l.* for he is no longer Proprietor for any Part of the Extent, ſeeing I have paid him the 2000 *lb.* Weight of Tobacco, which was all he could demand, whereas he had 100 *l.* Share of the Extent before; but there being only Securities for 80 *l.* alienated from my Effects, the Extent in general is not leſſen'd ſo much as his Share in particular is by 20 *l.* which is the Sum of the Difference between 100 *l.* and 80 *l.* wherefore ſome other Particular muſt neceſſarily be increas'd, which is undoubtedly that of my own clear Share, no new Proprietor being admitted by this Tranſaction.

On the other Hand in Reverſe, when any Thing ſtands charg'd with Part of the computed Value of my Eſtate, and after being entirely alienated from me, does not purchaſe ſo much Value as depended on it, or appears to be of leſs Value than it was Security for before it is entirely alienated from me, the computed Value of my Eſtate is leſs than it was, and conſequently the Extent is decreas'd in general, but it is not decreas'd in any other Man's Property, by Reaſon they have every one of them the ſame Claims as they

had before; therefore it muſt needs be leſs in the Particular of my own clear Share: For *Example*;

Suppoſe I have 1000 *lb.* Weight of Tobacco at firſt value 50 *l.* and ſell it for 44 *l.* then I am 6 *l.* poorer than I was before; or ſuppoſe when I come to make a new Calculation, I find the Tobacco at the preſent current Rate not able to purchaſe ſo much as 50 *l.* which it was reckon'd worth at firſt; then I am ſo much poorer; as ſet the Caſe, the Tobacco which was reckon'd at 50 *l.* is able now to purchaſe only 44 *l.* then I am juſt 6 *l.* poorer than I was.

Again, when the Property of any one who has Share in the Extent, takes more of the computed Value, to diſcharge it, or appears to be of a greater Value than it was reckon'd to be of at firſt, then is my clear Share of the Extent decreas'd by ſo much as the Sum of the common Meaſure which diſcharg'd the Property exceeds that of the common Meaſure allow'd it formerly; for the Extent is in general leſſen'd by juſt the Sum that I give him, becauſe I have ſo much the leſs in Poſſeſſion; but ſeeing what I give him entirely diſcharges his Property, the Sum of the Extent is leſſen'd in the Particular of his Share only as to the Difference from what it was, and therefore the Remainder of the Value of what I have given out, in the Diſcharge of his Property, muſt come of my own clear Share, I having receiv'd nothing at all as my Security for it.

Or thus; the Extent is leſſen'd in the Particular of my own clear Share, by ſo much as the Value of the Property of another appears to be more than it was reckon'd of at firſt; for all the Extent conſiſting of my own Share, and what belongs to others, the more theirs, the leſs muſt be mine. To exemplify both;

Firſt, Suppoſe *A. B.* Proprietor for 2000 *lb.* Weight of Tobacco, valued at 100 *l.* and afterwards I pay him his 2000 *lb.* Weight of Tobacco, which coſt me 110 *l.* then I have Effects for leſs Value by 110 *l.* then I had before; but I owe likewiſe leſs than I did by 100 *l.* Value, *A. B.* being paid ſo much, conſequently I am juſt poorer than I was by 10 *l.* the Sum loſt: Or,

Secondly, Suppoſe *A. B.* Proprietor for 2000 *lb.* Weight of Tobacco, which was valu'd at 100 *l.* and afterwards when I come to a new Calculation, I find that at the current Rate 100 *l.* is not able to purchaſe ſo much Tobacco by 10 *l.* that is, it will take 110 *l.* to pay *A. B.* what I am owing him; whereas I reckon'd his Property but as 100 *l.* therefore my Share of the Extent is leſs than I reckon'd it, juſt by 10 *l.* becauſe the greater Share others have in the Extent, my own Share muſt be the leſs in the ſame general Calculation; for other People's Properties and my own have all the Extent divided amongſt them.

Now tho' the ſeveral Properties and Securities contained in the Extent and Condition, are reduced into certain ſettled Sums of the common Meaſure-Money,

Money, in Order to a Diſcovery of the total Computation; yet in Reference to the Proprietors claiming the one, and ſuch Securities I have for the other, they are not to be conſider'd as the preciſe Sum of the common Meaſure by which they are valued, but according to their real Subſtances: or Things For *Example*;

In the Caſe of *Simon Jones*'s on the firſt Account of Tobacco, where he appears to be Proprietor for 2 Hogſheads charg'd with 30 *l.* his Property or Share of the Extent of my Eſtate, with Reference to him, that is ſo far as he is concern'd in it, is not to be taken as ſo much of the common Meaſure, *viz.* 30 *l.* but only this Sum is the Value of ſuch Property; for a Proprietor's Concern with me, is what he can demand, as his juſt Due, and not how it affects my Eſtate: ſo that the Sum of the common Meaſure cannot as ſuch determine my alienated Property, but ſerves only to bring the ſame into the general Calculation.

Neither on *Simon Jones*'s ſecond Account of Tobacco, where he appears indebted to me 3 Hogſheads of Tobacco, value 70 *l.* is that 70 *l.* the proper Security, or what *Simon Jones* is to diſcharge me, but the Value of it only; for I am to be diſcharg'd my three Hogſheads of Tobacco, let the Price of it be what it will; only I ſay, by valuing Things thus, it ſerves to bring them into the general Calculation or Reckoning.

From all which it is very evident, that when after the Debtor and Creditor Pages of any Account are compar'd, the latter is found to exceed the former in the common Meaſure, the Exceſs repreſents ſo much of the general Extent; and if the Creditor likewiſe exceeds the Debtor at the ſame Time in the Subſtance, (the Exceſs of which happening to be determined by the Title to be another Man's Property,) the ſaid Sum of the common Meaſure repreſents, or is the Value of ſuch a Man's Property in particular; but if the Creditor Side of the Subſtance does not exceed the Debtor, (notwithſtanding the Exceſs of the Creditor, if there were any, would neceſſarily be determin'd another Man's Property by the Title,) then is the Sum of the common Meaſure ſo much of my own Share, becauſe it is Part of the general Extent, and all the Extent in general is either claim'd by other Men, or is my own; but this cannot be the Value of any other Man's Property, by reaſon other Men's Properties conſiſt in the Exceſs of the Subſtance, and there is none of the Subſtance here remaining; therefore it muſt be Part of my own Share of the Extent increas'd.

Now all theſe Increaſes and Decreaſes of my clear Share of the Extent are call'd Profits and Loſſes, and theſe Profits and Loſſes, as they make their Appearances in their reſpective Ways, I ſhall proceed to demonſtrate, by Examples of Accounts ſtated for that Purpoſe.

And firſt, admit *William Duncomb*'s Account ſtood thus:

W. Duncomb Dr.	Tobac. hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Tobac. hhds.	*l.*	*s.*	*d.*
Paid him -	15	120	0	0	Receiv'd -	80	450	0	0
Paid him -	15	100	0	0	Receiv'd -	70	450	0	0
Paid him -	40	300	0	0	Receiv'd -	50	340	0	0
Paid him -	40	350	0	0	Receiv'd -	40	440	0	0
Paid him -	60	400	0	0					
Paid him -	30	220	0	0		240	1680	0	0
	200	1490	0	0					

By ſubſtracting the Sums on the Debtor Side, *viz.* 200 hhds. Value 1490 *l.* from the Sums on the Creditor Side, *viz.* 240 hhds. Value 1680 *l.* we find the latter exceeds the former by 40 Hogſheads of Tobacco, which, by the Title of the Account appears to be the Property of *William Duncomb*, and 190 *l.* which is the computed Value of the ſaid Property. But admit the Account ſtood thus:

W. Duncomb Dr.	Tobac. hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Tobac. hhds.	*l.*	*s.*	*d.*
Paid him -	15	120	0	0	Receiv'd -	10	150	0	0
Paid him -	15	100	0	0	Receiv'd -	50	330	0	0
Paid him -	40	300	0	0	Receiv'd -	100	700	0	0
Paid him -	40	350	0	0	Receiv'd -	40	500	0	0
Paid him -	60	400	0	0					
Paid him -	30	220	0	0		200	1680	0	0
	200	1490	0	0					

Then the 190 *l.* by which the Creditor exceeds the Debtor is what my Share of the Extent has increas'd, (notwithſtanding, as I have ſhewn, if any Increaſe had been on the Creditor Side of the Tobacco, the Title had determin'd it another Man's Property,) becauſe it is Part of the general Extent, ſeeing it is the Value of ſome Part of my Securities, by Reaſon I ever receiv'd ſomething, when it was charg'd, and it belongs to no Body elſe, therefore it muſt be my own. And ſo in Proportion as the Value happens to exceed the Worth of the Property that belongs to another.

But on theſe Accounts if the Creditor exceeds the Debtor in the Subſtance only, it will then appear that ſuch Subſtance remaining has not been valu'd in the general Calculation of the Extent, becauſe the Creditor does not exceed the Debtor in the common Meaſure at the ſame Time; but it muſt be valu'd, or I cannot elſe diſcover the Diviſion of the Extent, and there is no

Increaſe

Increaſe of the Extent in general, becauſe there is no Acceſſion of Securities; therefore in valuing in ſuch Subſtance, I muſt conſequently leſſen my own Share of the Extent.

And thus I can diſcern when the Property of any one, who has a Share in the Extent, takes more of the computed Value to diſcharge it, or appears to be of greater Value than it was reckon'd of at firſt, *Example.*

Suppoſe *William Duncomb*'s Account ſtood as thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
Paid him - -	50	240	0	0	Receiv'd -	56	240	0	0
Paid him - -	60	300	0	0	Receiv'd -	70	350	0	0
Paid him - -	80	410	0	0	Receiv'd -	80	360	0	0
Paid him - -	60	308	0	0	Receiv'd -	31	154	0	0
					Receiv'd -	32	154	0	0
	250	1258	0	0		269	1258	0	0

Here you ſee tho' the Creditor exceeds the Debtor in the Sugar by 19 hhds. yet both Sides, in the Money Column, are alike. Now the Reaſon of this Odds in the Sugar is, the Quantities of Sugar, in ſome Particulars on the Creditor, or Extent Side, are charg'd with leſs, in Proportion to what they were charg'd on the Debtor; as on the firſt Article on the Creditor Side above, there is 56 Hogſheads computed at 240 *l.* and on the contrary Side, to wit, the Debtor's, it appears by the firſt Article, that it coſt me 240 *l.* paying him only 50 Hogſheads of Sugar, which being 6 Hogſheads leſs, I muſt have conſequently decreas'd my Share of the Extent by that one Article, the Worth of what ſuch 6 Hogſheads was eſteem'd and valu'd at, according to the current Rate or Price of Sugar; and ſo it will be in Proportion, when at any Time we make a new Calculation; as admit the Account ſtood thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
Paid him - -	50	240	0	0	Receiv'd -	56	244	0	0
Paid him - -	60	300	0	0	Receiv'd -	70	350	0	0
Paid him - -	80	410	0	0	Receiv'd -	80	370	0	0
Paid him - -	60	308	0	0	Receiv'd -	31	152	0	0
					Receiv'd -	32	150	0	0
	250	1258	0	0		269	1266	0	0

Here the Creditor exceeds the Debtor by 8 *l.* of the common Meaſure, as well as by 19 Hogſheads of Sugar, which is the Conſequence of a greater Charge

Charge being ſet upon ſome of the particular Articles, than was before belonging to the Creditor, or Extent Side; and this will appear evident enough, if ſuch Articles be conſulted, and compar'd with thoſe above ſtated; but I ſay 8 *l.* being all the computed Value aſſign'd the ſaid 19 Hogſheads of Sugar, let us ſuppoſe them, according to the current Price at preſent, to be worth 90 *l.* it's plain from hence, that in the new Calculation, or Diviſion of the Extent, *William Duncomb*'s Share muſt be reckon'd at ſo much, conſequently it is of a greater Value by 82 *l.* than it is eſteem'd at in the Particulars, and my own Share of the Extent is thereby leſſen'd in the ſame Sum.

On the other Hand, when after the Debtor and Creditor Sides of an Account are compar'd, the former is found to exceed the latter in the common Meaſure, the Exceſs expreſſes ſo much of the Condition, for which the Exceſs in the Subſtance, if on the ſame Side, is the Effects or Security; but if the Debtor does not exceed the Creditor at the ſame Time in the Subſtance, then is the Exceſs of the common Meaſure Part of the Conditions for which I have no Effects or Securities at all; and ſo in Proportion, as I have more or leſs Securities for any Share of it; conſequently the Extent is leſſen'd in general, by ſo much as I want Securities for the computed Value. But it is plain it cannot be leſſen'd in any other Man's Property, by Reaſon their Claims are from my Eſtate in general, without Diſtinction, and not confin'd to this or that Security alone; therefore it muſt come of my own clear Share of the Extent. And thus I can readily judge, when any Thing charg'd with Part of the computed Value of the Eſtate, after being intirely alienated from me, does not purchaſe ſo much Value as depended on it, or appears to be of leſs Value before it is entirely alienated from me, than it was Security for. As if *William Duncomb*'s Account ſtood thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
He owes me -	50	250	0	0	Receiv'd -	60	300	0	0
Paid him - -	40	200	0	0	Receiv'd -	50	260	0	0
Paid him - -	30	150	0	0	Receiv'd -	70	340	0	0
Paid him - -	60	300	0	0	Receiv'd -	40	200	0	0
Paid him - -	56	280	0	0					
	236	1180	0	0		220	1100	0	0

Here I find the Debtor exceeds the Creditor by 80 *l.* of the common Meaſure, and 16 Hogſheads of Sugar, which laſt, *viz.* Sugar, is therefore my Security for the firſt, *viz.* Money. But if *William Duncomb*'s Account ſtood thus:

Will.

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
He owes me -	50	250	0	0	Receiv'd -	60	270	0	0
Paid him - -	40	200	0	0	Receiv'd -	46	210	0	0
Paid him - -	30	150	0	0	Receiv'd -	35	170	0	0
Paid him - -	60	300	0	0	Receiv'd -	45	225	0	0
Paid him - -	56	280	0	0	Receiv'd -	50	260	0	0
	236	1180	0	0		236	1135	0	0

Thus the Debtor and Creditor Sides are both equal as to the Sugar, but the former exceeds the latter in the common Meaſure by 45 *l.* which ſhews that the Sugar was not of the ſame Value when I receiv'd as when I paid, ſo that ſuch remaining 45 *l.* I have no Security for, which conſequently leſſens the Extent in general, and in particular my own clear Share.

Or if the Account had been ſtated from the Matter of Fact, as thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
He owes me -	50	260	0	0	Receiv'd -	6	030	0	0
Paid him - -	40	210	0	0	Receiv'd -	54	260	0	0
Paid him - -	30	160	0	0	Receiv'd -	40	200	0	0
Paid him - -	60	320	0	0	Receiv'd -	34	145	0	0
Paid him - -	56	289	0	0	Receiv'd -	46	220	0	0
					Receiv'd -	50	260	0	0
	236	1239	0	0		230	1115	0	0

Here we find the Debtor Page exceeds the Creditor in the common Meaſure by 124 *l.* and in the Sugar only by 6 Hogſheads; which, by a modeſt Computation at this Time, is not able to purchaſe above 35 *l.* therefore it is plain that the Sugar is not of that Value, as it appears to be Security for, by the Difference of 89 *l.* which is the Sum remaining, and for which I have no Security at all.

But if in theſe Accounts the Debtor exceeds the Creditor in the Subſtance only, then it will appear that ſuch Effects or Security is not brought into the general Calculation of the Condition; becauſe the Debtor does not exceed the Creditor in the common Meaſure at the ſame Time, by which our Securities or Effects are added together; therefore I ſay the Sum muſt be valued anew, and conſequently the Extent in general will be increas'd, becauſe of the Acceſſion of Effects in Value; but there is no Increaſe on any other Man's Property, by Reaſon I am not hereby engag'd to any other Perſon, wherefore it is an Addition to my own clear Share.

And

And thus I know when my Effects or Securities that are charg'd with any Share of the Condition of my Eſtate purchaſe or diſcharge more than they were ſo engag'd for, or appear to be of greater Value than they were reckon'd at; for *Example*, let *William Duncomb*'s Account be ſuppos'd to ſtand thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
He owes me -	50	260	0	0	Receiv'd -	50	270	0	0
Paid him - -	40	210	0	0	Receiv'd -	40	220	0	0
Paid him - -	30	160	0	0	Receiv'd -	30	150	0	0
Paid him - -	60	320	0	0	Receiv'd -	60	305	0	0
Paid him - -	56	289	0	0	Receiv'd -	50	294	0	0
	236	1239	0	0		230	1239	0	0

By the Exceſs of the Sugar on the Debtor Side, there being none in Money, I find I have ſo much, *viz.* 6 Hogſheads of Sugar owing me from *William Duncomb*, notwithſtanding all the Value charg'd to that Account has been receiv'd, wherefore I am richer than I was by ſo much, as the current Rate of Sugar is eſteem'd at at preſent. Or if *William Duncomb*'s Account ſtood thus:

Will. Duncomb Dr.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Sugar hhds.	*l.*	*s.*	*d.*
He owes me -	50	265	0	0	Receiv'd -	50	270	0	0
Paid him - -	40	211	0	0	Receiv'd -	40	220	0	0
Paid him - -	60	160	0	0	Receiv'd -	30	150	0	0
Paid him - -	30	320	0	0	Receiv'd -	60	305	0	0
Paid him - -	56	290	0	0	Receiv'd -	50	294	0	0
	236	1246	0	0		230	1239	0	0

Here the Debtor exceeds the Creditor by 6 Hogſheads of Sugar and 7 *l.* of the common Meaſure, which laſt is all the Value aſſign'd to the firſt, *viz.* Sugar; wherefore it is plain the Sugar, being worth at preſent, we will ſuppoſe, 30 *l.* proves to be of more Value than it was reckon'd to be of by the firſt Calculation; and conſequently my Share of the Extent is increas'd by ſo much, *viz.* 23 *l.* on *William Duncomb*'s Account, as above ſhewn.

As for thoſe Accounts whoſe Exceſſes on the Creditor Side in the Subſtance, if ſo it ſhould happen, they are not determined other Men's Properties:

If the Creditor exceeds the Debtor in the Money, the Conſequence is the ſame as in the like Caſes before ſpoken of, and for the ſame Reaſons too; however, it is to be obſerv'd, that when the Exceſs happens, inſtead of being

being determin'd another Man's Property, it intimates that the Subſtance on the Debtor's Side in the particular Articles was not fully enough expreſs'd; for all the Subſtance muſt have been my own without Limitation, or the Exceſs on the Creditor's Side in the Subſtance, would neceſſarily have repreſented another Man's Property; and I cannot give out more than I have, conſequently I had more of the Security than was noted in the Account. *Example*;

Suppoſe the Account of Tobacco ſtood thus:

Tobacco Dr.	*lb.* Wt.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*lb.* Wt.	*l.*	*s.*	*d.*
I have -	6060	300	0	0	Sold - -	4000	210	0	0
Bought -	5000	240	0	0	Sold - -	5000	260	0	0
Bought -	2300	110	0	0	Sold - -	2000	110	0	0
Bought -	1000	50	0	0	Sold - -	4000	199	0	0
Bought -	2000	100	0	0	Sold - -	2000	108	0	0
	16360	800	0	0		17000	887	0	0

Here we find the Creditor exceeds the Debtor by 640 *lb.* Weight of Tobacco, and 87 *l.* in Money; by the latter of which I know, that my Share of the Extent in general is ſo much increaſed, becauſe no other Perſon beſides myſelf has any Title whatſoever to it: and the former, to wit, the 640 *lb.* Weight of Tobacco, is ſo much more Weight diſpos'd of than by the Particulars was expreſs'd to have been in my Poſſeſſion; wherefore it is evident, that I have either over-weighed the Tobacco on the one Side, or underweighed it on the other, or at leaſt, by ſome Miſtake, noted too little on the Debtor, or too much on the Creditor.

If the Debtor's Side of theſe Accounts exceeds in Money only, ſo much its plain I have no Security for, and my Share of the Extent is leſſen'd by that Sum exactly; but if the Exceſs lies in both Money and Subſtance on the Debtor's Side, then is the firſt, *viz.* Money, ſo much of the Condition for which the Exceſs in the Subſtance is Security: So when the Exceſs on the Debtor's Side lies in the Subſtance only, it then is plain, that ſuch Subſtance has not been valued or brought into the general Calculation of the Condition, by reaſon the Debtor does not exceed the Creditor in the common Meaſure at the ſame Time: In a Word, we are to look upon theſe Accounts in theſe Exceſſes to produce the ſame Conſequences as has been accounted for in the other Accounts already diſcuſs'd. Again,

Let us ſuppoſe *William Dnncomb*'s Account ſtood thus:

Will. Duncomb Dr.	Guilders.	*l. s. d.*	*Per Contra* Cr.	Guild.	*l. s. d.*
He owes me -	1110	100 0 0	Receiv'd - -	3330	307 0 0
Paid him - -	315	50 0 0	Receiv'd - -	1315	153 0 0
Paid him - -	1110	101 0 0	Receiv'd - -	315	52 0 0
Paid him - -	1110	100 0 0			
Paid him - -	1315	152 0 0		4960	512 0 0
	4960	503 0 0			

Here we are obliged to compare the Guilders, in regard we can no more bring them into the general Calculation of the Extent, than we could Tobacco or any other Thing; for after we have pitch'd upon a certain Sort of the common Meaſure, we are bound to uſe it; beſides, as Guilders are variable in their Value by the Courſe of Exchanges, they cannot be us'd as the common Meaſure, which muſt never alter or change in its Worth.

Now when my Accounts are ſo compleatly ſtated, as to diſcover exactly how far my own clear Share has been increas'd or leſſen'd by them, I muſt next proceed to find the Conſequence of them all together, that is, ſee how much has been loſt or gain'd in the Whole; in order for which, I muſt carry every Increaſe or Decreaſe to my own clear Share-Account: *Example:*

Admit my Accounts, with the Increaſes and Decreaſes ſettled to each, and ſuch brought together upon my own clear Share-Account, ſtood as followeth:

First Account.			First Account.		
Will. Duncomb Dr.	Tobac. C. Wt.	*l. s. d.*	*Per Contra* Cr.	Tobac. C. Wt.	*l. s. d.*
He owes me -	20	100 0 0	Receiv'd - -	50	251 0 0
Paid him - -	10	50 0 0	Receiv'd - -	15	75 0 0
Paid him - -	20	102 0 0	Receiv'd - -	10	50 0 0
Paid him - -	10	51 0 0			
Paid him - -	10	50 0 0	Total -	75	376 0 0
Total	70	353 0 0			

Second

Second Account. *John Davies* Dr.	Sugar C. Wt.	l.	s.	d.
He owes me -	40	200	0	0
Paid him - -	10	48	0	0
Paid him - -	20	101	0	0
Paid him - -	30	150	0	0
Paid him - -	40	200	0	0
Total -	140	699	0	0
Carry'd to my own Share, being so much gain'd.		15	0	0
		714	0	0

Second Account. *Per Contra* Cr.	Sugar C. Wt.	l.	s.	d.
Receiv'd - -	50	258	0	0
Receiv'd - -	20	99	0	0
Receiv'd - -	70	357	0	0
Total -	140	714	0	0

Third Account. *William Davies* Dr.	Tobac. C. Wt.	l.	s.	d.
He owes me - -	50	250	0	0
Paid him - -	40	200	0	0
Paid him - -	10	40	0	0
Paid him - -	20	110	0	0
Paid him - -	10	50	0	0
Total -	130	650	0	0

Third Account. *Per Contra* Cr.	Tobac. C. Wt.	l.	s.	d.
Receiv'd - -	60	289	0	0
Receiv'd - -	50	230	0	0
Receiv'd - -	20	96	0	0
Receiv'd - -	8	35	0	0
Total -	138	650	0	0
My Share of the Extent lessen'd by the Value of the 8 C. Wt. I am indebted to him.		40	0	0
		690	0	0

Fourth Account. *Robert Syms* Dr.	Tobac. C. Wt.	l.	s.	d.
Paid him - -	53	240	0	0
Paid him - -	62	300	0	0
Paid him - -	83	410	0	0
Paid him - -	62	308	0	0
	260	1258	0	0

Fourth Account *Per Contra* Cr.	Tobac. C. Wt.	l.	s.	d.
Receiv'd - -	56	244	0	0
Receiv'd - -	70	350	0	0
Receiv'd - -	80	370	0	0
Receiv'd - -	63	300	0	0
Total -	269	1264	0	0
My Share lessen'd by 48 *l.* so much more the 9 C. Wt. I owe him is worth at the current Rate		48	0	0
		1312	0	0

Fifth Account.

John Sands Dr.	Sugar C. Wt.	*l.*	*s.*	*d.*
He owes me -	40	188	0	0
Paid him -	20	90	0	0
Paid him -	70	340	0	0
Paid him -	60	282	0	0
Paid him -	56	280	0	0
Total	246	1180	0	0

Fifth Account.

Per Contra Cr.	Sugar C. Wt	*l.*	*s.*	*d.*
Receiv'd -	106	480	0	0
Receiv'd -	35	170	0	0
Receiv'd -	95	485	0	0
Total	236	1135	0	0

Sixth Account.

John Lewis Dr.	Tobac. C. Wt.	*l.*	*s.*	*d.*
He owes me -	90	450	0	0
Paid him -	90	450	0	0
Paid him -	56	280	0	0
Total	236	1180	0	0

Sixth Account.

Per Contra Cr	Tobac. C. Wt.	*l.*	*s.*	*d.*
Receiv'd -	106	480	0	0
Receiv'd -	35	170	0	0
Receiv'd -	95	485	0	0
Total	236	1135	0	0
My Share leſſen'd by -		45	0	0
		1180	0	0

Seventh Account.

Hen. Collins Dr.	Sugar C. Wt.	*l.*	*s.*	*d.*
He owes me -	50	260	0	0
Paid him -	40	210	0	0
Paid him -	30	160	0	0
Paid him -	60	320	0	0
Paid him -	56	289	0	0
Total	236	1239	0	0

Seventh Account.

Per Contra Cr.	Sugar C. Wt.	*l.*	*s.*	*d.*
Receiv'd -	6	30	0	0
Receiv'd -	54	260	0	0
Receiv'd -	40	200	0	0
Receiv'd -	34	145	0	0
Receiv'd -	46	220	0	0
Receiv'd -	50	260	0	0
Total	230	1115	0	0
My Share is leſs, the 6 C. Wt. he is indebted to me, not being able to purchaſe ſo much by -		94	0	0
		1209	0	0

Eighth

Eighth Account

Tho. Clark D^{r}.	Tobac. C. W^{t}.	*l.*	*s.*	*d.*
He owes me	90	470	0	0
Paid him -	90	480	0	0
Paid him -	56	289	0	0
Total	236	1239	0	0
My Share increas'd		36	0	0
		1275	0	0

Eighth Account.

Per Contra C^{r}.	Tobac. C. W^{t}.	*l.*	*s.*	*d.*
Receiv'd -	90	490	0	
Receiv'd -	90	455	0	
Receiv'd -	50	294	0	0
Total	230	1239	0	0

Ninth Account.

J. Stothard D^{r}.	Sugar C. W^{t}.	*l.*	*s.*	*d.*
Paid him -	50	265	0	0
Paid him -	40	211	0	0
Paid him -	30	160	0	0
Paid him -	60	320	0	0
Paid him -	56	290	0	0
Total	236	1246	0	0
My Share increas'd -		29	0	0
		1275	0	0

Ninth Account.

Per Contra C^{r}.	Sugar C. W^{t}.	*l.*	*s.*	*d.*
Receiv'd -	50	270	0	0
Receiv'd -	40	220	0	0
Receiv'd -	30	150	0	0
Receiv'd -	60	305	0	0
Receiv'd -	50	294	0	0
Total	230	1239	0	0

Tenth Account.

Tobacco D^{r}.	C. W^{t}.	*l.*	*s.*	*d.*
I have -	60	300	0	0
Bought -	50	240	0	0
Bought -	23	110	0	0
Bought -	10	50	0	0
Bought -	20	100	0	0
Total	163	800	0	0
My Share increas'd	6	87	0	0
	169	887	0	0

Tenth Account.

Per Contra D^{r}.	C. W^{t}.	*l.*	*s.*	*d.*
Sold - -	40	210	0	0
Sold - -	50	260	0	0
Sold - -	20	110	0	0
Sold - -	40	199	0	0
Sold - -	19	108	0	0
Total	169	887	0	0

Eleventh Account.

Sugar Dr.	C. Wt.	l.	s.	d.
I have -	60	310	0	0
Bought -	50	240	0	0
Bought -	23	120	0	0
Bought -	10	55	0	0
Bought -	20	110	0	0
Total	163	835	0	0

Eleventh Account.

Per Contra Cr.	C. Wt.	l.	s.	d.
Sold - -	60	300	0	0
Sold - -	40	202	0	0
Sold - -	30	150	0	0
Sold -	13	50	0	0
Sold - -	20	108	0	0
Total	163	810	0	0
My own Share leſſen'd -		25	0	0
		835	0	0

Twelfth Account.

Dutch Linnen Dr.	Ells.	l.	s.	d.
I have - -	6000	600	0	0
Bought - -	5000	500	0	0
Bought - -	2356	240	0	0
Bought - -	1000	110	0	0
Bought - -	2000	200	0	0
Total	16356	1650	0	0
My Share increas'd -		100	0	0
		1750	0	0

Twelfth Account.

Per Contra Cr.	Ells	l.	s.	d.
Sold - -	6000	660	0	0
Sold - -	4000	436	0	0
Sold - -	3356	336	0	0
Sold - -	1000	112	0	0
Sold - -	1000	106	0	0
Total	15356	1650	0	0

Thirteenth Account.

Simon Jones Debtor.	l.	s.	d.
He owes me —	100	0	0
Paid him —	50	0	0
Paid him —	90	0	0
Paid him —	100	0	0
Paid him —	50	0	0
Total	390	0	0

Thirteenth Account.

Per Contra Creditor.	l.	s.	d.
Receiv'd —	50	0	0
Receiv'd —	60	0	0
Receiv'd —	50	0	0
Receiv'd —	40	0	0
Receiv'd —	100	0	0
Total	300	0	0

Fourteenth Account. *J. Clanſon* at *Rotterdam* Dr.	Guil.	*l.*	*s.*	*d.*	Fourteenth Account. *Per Contra* Cr.	Guil.	*l.*	*s.*	*d.*
He owes me	1000	100	0	0	Receiv'd -	2000	206	0	0
Paid him	500	50	0	0	Receiv'd -	200	21	0	0
Paid him	1000	101	0	0	Receiv'd -	1000	103	0	0
Paid him	1000	100	0	0	Receiv'd -	1000	99	0	0
Paid him	1500	152	0	0	Receiv'd -	800	81	0	0
Total	5000	503	0	0	Total	5000	510	0	0
My Share increas'd by		7	0	0					
		510	0	0					

And ſuppoſe my firſt Share had been 500 *l.* then would its Account have ſtood thus:

My own clear Share, Debtor.	*l.*	*s.*	*d.*	*Per Contra* Creditor.	*l.*	*s.*	*d.*
				I have of my own -	500	0	0

To which State if I add the Increaſes and Decreaſes occaſion'd by the ſeveral Exceſſes relating thereto, of the preceeding Accounts, as before directed, then will my own clear Share Account ſtand thus:

My own clear Share Dr.	*l.*	*s.*	*d*	*Per Contra* Cr.	*l.*	*s.*	*d.*
3 Ac. Brought from *William Davies*	40	0	0	I have of my own - -	500	0	0
4 Ac. *Robert Syms* -	48	0	0	2 Ac. Brought from *John Davies* - - -	15	0	0
6 Ac. *John Lewis* -	45	0	0	8 Ac. *Thomas Clark* -	36	0	0
7 Ac. *Henry Collins* -	94	0	0	9 Ac. *John Stothard* -	29	0	0
11 Ac. Sugar - -	25	0	0	10 Ac. Tobacco - -	87	0	0
				12 Ac. *Dutch* Linnen -	100	0	0
Total	252	0	0	14 Ac. *John Clanſon* at *Rotterdam* - - - -	7	0	0
My preſent clear Share is	522	0	0				
	774	0	0	Total	774	0	0

So

So that my preſent clear Share of the Extent is 522 *l.* the Creditor Page exceeding the Debtor by that Sum; which if we compare together with the 500 *l.* my former clear Share, the Difference will appear to be 22 *l.* intire Gain to me, but ſhould the Debtor and Creditor Pages of this Account happen to be equal in Sum, then I ſhould have no Share of the Extent at all; and if the Debtor ſhould exceed the Creditor, then it would appear that all my Effects are not able to pay other Men's Properties by ſo much, and therefore this Exceſs is negative of my own Share; for ſo long as I am indebted more than I have Securities or Effects for, I cannot be ſaid to have any clear Share of my Eſtate.

But there is yet a ſecond Kind of Profit and Loſs, no Ways at all relating to the Riſe and Fall of the Value of Things, as has been before ſhewn. For theſe are the Conſequences of Agreements whereby we are allow'd to diſcharge a Proprietor or Security with more or leſs, than what properly belongs, or he has already aſſign'd to him, any of which makes either an Increaſe or Decreaſe of my clear Share of the Extent. *Example:*

Suppoſe I owe a Man 100 *l.* I pay him this 100 *l.* with 50 *l.* only; hence my clear Share is increas'd 50 *l.* by reaſon his Property is become ſo much leſs than it was eſteem'd at in the former Calculation. To exemplify it more clear,

I have at firſt computed Value 200 *l.* which conſiſts of ready Money intirely; of which *A. B.* is Proprietor for 100 *l.* then I have clearly my own 100 *l.* Now I pay him this 100 *l.* with 50 *l.* then I ſay he is no more a Proprietor, and I have 150 *l.* remaining in Money, which is my preſent clear Share, no Body claiming any Property in it at all, ſo that it's plain I am juſt 50 *l.* richer than I was when I firſt began. Or,

Suppoſe I had computed Value amounting to 200 *l.* conſiſting as followeth, 100 *l.* *A. B.* owes me, and 100 *l.* I have in Money by me, therefore ſeeing no Perſon claims Part of the Extent, the whole 200 *l.* muſt belong to me, as my own clear Share. Now, by a Compoſition, I am oblig'd to take from *A. B.* 50 *l.* and give him a Releaſe for the whole Sum that was due to me. From hence it appears I have loſt 50 *l.* by Reaſon whereas before I had 100 *l.* ready Money, and *A. B.* ow'd me 100 *l.* I now have 150 *l.* in Money and *A. B.* is no Security at all.

Again, ſuppoſe I have computed Value 100 *l.* which conſiſts of Money only, and having no Body that claims any Part of it, it follows that the 100 *l.* muſt be my own clear Share; I afterwards lend *A. B.* 50 *l.* payable two Months hence with 6 *l.* Intereſt, therefore my Money is reduc'd to 50 *l.* and *A. B.* is Security for 56 *l.* which two Sums added together make 106 *l.* the preſent computed Value, or Extent, belonging to me intirely; ſo that my own clear Share is increas'd 6 *l.* as is evident, from comparing it with its former Value, *viz.* 100 *l.*

Or ſuppoſe the Reverſe, I have computed Value, as before, 100 *l.* in Money, *&c.* I borrow from *A. B.* 50 *l.* payable two Months hence with 6 *l.* In-

6 *l.* Intereſt, then I have 150 *l.* in Money, and *A. B.* bears Part of the Extent 56 *l.* which 56 *l.* being ſubſtracted from the former Sum, to wit, 150 *l.* the Remainder comes out to be 94 *l.* my preſent clear Share, which differs from my former clear Share 6 *l.* ſo I have loſt that Sum juſt.

But now, notwithſtanding theſe are evident Profits and Loſſes, tending every Way as certain to the Increaſe and Decreaſe of my clear Share in the Extent as the others I have already diſcuſs'd; yet is it at the ſame Time manifeſt, that they cannot be render'd as ſuch upon the Accounts whence they were ſuſtain'd, by Reaſon of the Inner Columns, abſolutely neceſſary for ſuch Kind of Demonſtrations, not here being allow'd of: For that we make uſe of Inner Columns only where the Subſtances and computed Values aſſign'd them are of different and diſtinct Natures from each other, that is to ſay, they are generally ſo made uſe of in Book-Keeping; yet nevertheleſs they may be apply'd, even in this Caſe, to ſerve our private Purpoſes; but that would be foreign from the Matter in Hand to examine into. And therefore, I ſay, ſuch Subſtances and computed Values are always conſider'd thus different, as they really muſt be, in Order for the comparing them, after the Manner already ſhewn; whereas, in theſe laſt Inſtances above, the Subſtances and computed Values are individualy the ſame, undiſtinguiſhable in their Natures, and conſequently muſt be expreſt in their Stating after one and the ſame Method, without Diſtinction; ſo that there remains nothing whereby we my make the Compariſon to inform ourſelves of ſuch Profits and Loſſes as have occur'd. However, its very clear that theſe Profits and Loſſes, and all others whatſoever, may be diſcover'd in general, that is, the one general Conſequence of them all together, with reſpect to the affecting my clear Share of the Extent, and that from a Compariſon made between my preſent and former clear Share, tho', notwithſtanding, all this while I be intirely ignorant of the Particulars. *Example*;

I have 200 *l.* in ready Money, which being the whole Eſtate, the State of it would ſtand as thus:

First Account.				First Account			
Caſh D^r.	*l.*	*s.*	*d.*	*Per Contra* C^r.	*l.*	*s.*	*d.*
I have at firſt - -	200	0	0				
Second Account				Second Account.			
My own clear Share D^r.	*l.*	*s.*	*d.*	*Per Contra* C^r.	*l.*	*s.*	*d.*
				I have clearly my own	200	0	0

I lend *A. B.* 50 *l.* payable ſix Months hence with 5 *l.* Intereſt, then this Alteration being apply'd to the foregoing Accounts renders them in their Appearance as thus:

First Account.				First Account.			
Caſh D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l*	*s.*	*d.*
I have at firſt - - -	200	0	0	Lent *A. B.* - -	50	0	0
Second Account.				**Second Account.**			
My own clear Share D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l*	*s.*	*d.*
				I have clearly my own -	200	0	0
Third Account.				**Third Account.**			
A. B. D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me 6 Months hence	55	0	0				

Here, whenever I look into theſe Accounts, I ſhall always obſerve my own clear Share of the Extent to have receiv'd an Addition to it of 5 *l.* and this by finding out my preſent clear Share, and comparing it together with that of the former; as thus, on the firſt Account, or that of Money, the Debtor exceeds the Creditor by 150 *l.* from which I know I have ſo much remaining, and by the third Account *A. B.* appears indebted to me 55 *l.* which added to the ſaid 50 *l.* remaining in Money makes juſt 205 *l.* the preſent computed Value, or Extent, of my Eſtate, which is alſo my own clear Share, no Perſon claiming any Property in it: Now if we ſubſtract 200 *l.* my former clear Share, from 205 *l.* my preſent clear Share, the Difference will appear to be 5 *l.* which is ſo much more clear Share of the Extent I have now than I had before.

But I ſay ſtill this Increaſe of the 5 *l.* does not appear either upon the Account of Caſh, or *A. B.* nor can we make any Judgment at all of the Manner of its being attain'd to, in regard there is no Record of it kept; wherefore ſuch 5 *l.* ought, at the Time of its occurring, to have been plac'd to the Creditor Side of my own clear Share, at the ſame Time ſpecifying its being allow'd me for Intereſt. *Example*, the laſt Sett of Accounts, with this one Alteration made in them, would ſtand as followeth.

First Account.				First Account.			
Caſh D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C.	*l.*	*s.*	*d.*
I have at firſt - -	200	0	0	Lent *A. B.* - - -	50	0	0
Second Account.				**Second Account.**			
My own clear Share D^{r}. -	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
				I have clearly my own	200	0	0
				Allow'd me Intereſt by *A. B.* - -	5	0	0

Third

Third Account.				Third Account.			
A. B. Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
He owes me 6 Months hence - -	55	0	0				

So that it will always appear that I have gain'd this 5 *l.* by Intereſt, and thus I know every Circumſtance of my own clear Share, in Relation to how it came to be chang'd from what it was formerly.

Again, let it be ſuppos'd I was indebted to *A. B.* 100 *l.* his Account would ſtand, undoubtedly, thus:

A. B. Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
				I owe him - - -	100	0	0

Now I pay him this 100 *l.* with 50 *l.* only, he giving me an Acquitance for the whole Sum; I therefore make him Debtor 100 *l.* that he and I may appear even; and in regard to the 50 *l.* gain'd, my own clear Share I make Creditor, after which the two Accounts would ſtand as thus:

First Account.				First Account.			
A. B. Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
Paid him - -	100	0	0	I owe him - -	100	0	0
Second Account.				Second Account.			
My own clear Share Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
				Rebated me by *A. B.*	50	0	0

On the other Hand, when by any Tranſaction there appears any Decreaſe, or Loſs of my Part of the Extent, we place it to the Debor Side of my own clear Share; for ſeeing whatſoever is plac'd to the Creditor Side of my own clear Share, is my Portion of Extent and Property, belonging to me only; ſo conſequently whatever is plac'd to the Debtor Side incroaches upon, or leſſens, that Property belonging to me; and therefore my Share of the Extent is leſſen'd in juſt ſo much as is found enter'd on that Side of the Account. *Example*;

Suppoſe in Place of paying *A. B.* 50 *l.* ſhort, I had been oblig'd to pay him 50 *l.* more than was owing, then my clear Share muſt be made Debtor ſuch 50 *l* and the two laſt Accounts would ſtand as thus:

First Account.				First Account.			
A. B. D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Paid him - - -	100	0	0	I owe him - -	100	0	0
Second Account.				Second Account			
My own clear Share D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Paid *A. B.* more than I ow'd him, by Agreement	50	0	0				

So that it appears from hence that we muſt immediately carry theſe Kinds of Loſſes and Gains, as they occur, to the Account of my own clear Share; for otherwiſe we cannot poſſibly judge how it came to be alter'd in Value, or the Conſequences of any of our Ways and Methods of dealing, that is ſo far as concerns this Part of Profit and Loſs; as to the other Part of Profit and Loſs, that I have ſhewn, will always appear upon the Accounts whence it was ſuſtain'd, and I have no Occaſion to take any Notice of it, by Reaſon of the inner Columns, which will always produce the Difference of the Value of Things, between the Charge and Diſcharge of them.

Having thus inform'd the Reader of one eſſential Part of Book-Keeping, I ſhall next proceed to ſhow what is no leſs material, which is the diſtinguiſhing our Affairs, that is with regard to the allowing ſeparate or general Accounts for Things. Now theſe Diſtinctions I ſhall conſider according to their Natures and under the three following Heads, from which all Diſtinctions whatſoever are made and deduc'd.

Firſt, Different Perſons and Things.
Secondly, The ſame Perſon.
Thirdly, The ſame Thing.

The making a Diſtinction in the firſt Head, that is allowing ſeparate Accounts for each different Perſon and Thing, is for the moſt Part abſolutely neceſſary; tho', notwithſtanding, in regard to Conciſeneſs, we are willing, when the Caſe will admit of it, to bring ſeveral different Men or Things all into one Account, which Statings I call general, and ſhall conſider them ſeparately, and firſt for the generallizing different Perſons. *Example*:

Admit

Admit the State of my Affairs ſtood thus:

First Account.				First Account.			
John Jones D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	100	0	0				
Second Account.				Second Account.			
Jacob Tonſon D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	63	0	0				
Third Account.				Third Account.			
Iſaac Newton D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	70	0	0				
Fourth Account.				Fourth Account.			
Francis Blake D^{r}.	*l.*	*s.*	*d.*	*Per Contra* D^{r}.	*l.*	*s.*	*d.*
Security to me - - -	90	0	0				
Fifth Account.				Fifth Account.			
Aaron Goddard D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	50	0	0				

Now ſuppoſe the three Firſt of theſe Securities to become dubious, *viz.* *John Jones*, *Jacob Tonſon*, and *Iſaac Newton*, either from the Perſons themſelves abſconding, or otherways being incapacitated for paying their reſpective Debts. Hence then it's plain, that in regard to the Manner of my Eſtates conſiſting, it differs from what it was before; that is, in plain Terms, the Sums there charged, as they are doubtful whether they may be ever received, are not ſo abſolutely to be depended on as the Reſt of which I have no Manner of Reaſon to doubt; but it is moſt evident if theſe Accounts were to be let alone, in the Manner they now ſtand ſtated the whole Set in general would appear alike ſubſtantial Securities, becauſe as yet no Diſtinction has been made to render them obvious to the contrary. Now the Error of letting them ſtand being thus manifeſt is therefore avoided, by entering as much on the Creditor of each of theſe Accounts as they appear to be Debtors for; and from thence carrying their Sums and placing them to the Debtor Sides of others capable of demonſtrating the true Nature and Quality of the Debts. *Example*; Such Accounts being ballanced, or equalled, in their Debtor and Creditor Sides, are render'd as followeth, according to their preſent Stating.

First Account.				First Account.			
John Jones deſperate D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	100	0	0				
Second Account				Second Account.			
Jacob Tonſon deſperate D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	63	0	0				
Third Account.				Third Account.			
Iſaac Newton deſperate D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Security to me - - -	70	0	0				

Thus I am informed of the true Nature and Quality of the Debts, and conſequently, as they are Part of the computed Value, whether the Extent in general be not liable to be diminiſhed from ſuch Securities; but admit theſe Accounts were all reduc'd into one only, as thus:

Deſperate Debts D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
John Jones owes me -	100	0	0				
Jacob Tonſon - - -	63	0	0				
Iſaac Newton - - -	70	0	0				

Here the Securities appear equally evident to what they did from the laſt Stating, notwithſtanding they were allowed each a particular Account to itſelf; and the ſame Method may be uſed with the Reſt happening of this Nature. For whatſoever Number they may happen to increaſe to, will not in the leaſt obſcure them, ſeeing when any of them are diſcharged I have no more to do than place ſuch Diſcharge on the Creditor Side of the Account, right juſt oppoſite to the Security on whoſe Part it was made, and that will clearly relate at all Times who remains indebted to me and who not: *Example*, Admit *Iſaac Newton* to diſcharge me the 70 *l.* then the aforeſaid Account with this Alteration inſerted to it, wou'd make its Appearance as followeth.

Deſperate Debts D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
John Jones owes me -	100	0	0				
Jacob Tonſon - -	63	0	0				
Iſaac Newton - -	70	0	0	Receiv'd from *I. Newton*	70	0	0

And ſuppoſing *John Jones* alſo to diſcharge me his 100 *l.* then would it be render'd in its Appearance as thus:

Deſ-

Deſperate Debts D^r.	*l.*	*s.*	*d.*	*Per Contra* C.	*l.*	*s.*	*d.*
John Jones owes me -	100	0	0	Receiv'd from *J. Jones*	100	0	0
Jacob Tonſon - -	63	0	0				
Iſaac Newton - -	70	0	0	Receiv'd from *I. Newton*	70	0	0

So that by this Method of ſtating the Diſcharges, I ſay, I know who remains indebted to me and who not, and without the allowing each Perſon a ſeparate Account; but although theſe Securities had not become dubious, I might have ſtill us'd the like general Stating, however the Title muſt have been different from what it is above in Regard to the Validity of the Securities. *Example*; admit the laſt Articles ſtood under the following Title.

General Securities D^r.	*l.*	*s.*	*d.*	*Per Contra* C.	*l.*	*s.*	*d.*
John Jones owes me -	100	0	0	Receiv'd from *J. Jones*	100	0	0
Jacob Tonſon - -	63	0	0				
Iſaac Newton - -	70	0	0	Receiv'd from *I. Newton*	70	0	0

Here I know from the Title of the Account, *viz.* General Securities, that they are valid, that is, the Perſons thus charg'd are ſufficient for diſcharging me their reſpective Debts, and not any one Circumſtance of the Account is in the leaſt obſcur'd from their being ſo valid, any more than when they were dubious; the Reaſon of which is very evident, for as long as we can diſcharge the Securities in ſuch a Manner, that the Entries of them may be plac'd oppoſite to that on whoſe Part it was made, we do the ſame in Effect as allow the Securities ſeparate Accounts; becauſe they are equally diſtinguiſhable in themſelves, and the Alterations that have happen'd to them; ſo that it will always appear what Securities have or have not been diſcharg'd, by Reaſon thoſe that have will have their Diſcharges plac'd oppoſite to them, and thoſe that have not will have their oppoſite Spaces vacant, as in the Examples above. But let us ſuppoſe the following Alterations to happen to this laſt Stating of general Securities.

Receiv'd from *John Jones* 73 *l.* 10 *s.* from Ditto more 27 *l.* from Ditto more 23 *l.* Lent *Jacob Tonſon* 72 *l.* lent *Adam Gray* 40 *l.* receiv'd from *John Jones* 23 *l.* lent *Iſaac Newton* 47 *l.* receiv'd from *Jacob Tonſon* 43 *l.* from *John Jones* 76 *l.* from *Jacob Tonſon* 29 *l.* 10 *s.* from *Adam Gray* 43 *l.* which Alterations being ſo apply'd to the laſt Account, render it in its Appearance as thus:

General

General Securities D'.	*l.*	*s.*	*d.*	*Per Contra* C.	*l.*	*s.*	*d.*
John Jones owes me	100	0	0	Receiv'd from *J. Jones*	100	0	0
Jacob Tonſon - -	63	0	0	Receiv'd from *J. Jones*	23	0	0
Iſaac Newton - -	70	0	0	Receiv'd from *I. Newton*	70	0	0
Lent *Jacob Tonſon* -	72	0	0	Receiv'd from *J. Jones*	73	10	0
Lent *Adam Gray* -	40	0	0	Receiv'd from Ditto more	27	0	0
Lent *Iſaac Newton* -	47	0	0	Receiv'd from Ditto more	23	0	0
				Receiv'd from *J. Tonſon*	43	0	0
				Receiv'd from *J. Jones*	76	0	0
				Receiv'd from *J. Tonſon*	29	10	0
				Receiv'd from *A. Gray*	43	0	0

Hence the Confuſion we run into is very plain; for until I diſtinguiſh the different Kinds of Entries, that is in regard to the ſeveral Perſons they belong to, and bring them ſome how or another together, it will be impoſſible to know the Conſequences or Effects produc'd by any of them: For Inſtance, I want to know how Matters ſtand with reſpect to *John Jones* and myſelf; here I muſt pick out the Entries of both Sides of the Account that relate to him, and ſo by comparing them together I come to underſtand which of us is indebted to the other. But as this Way, of ſeparating and conſidering the Entries, it's very evident, could not be effected by one's Head only, provided the Number of Entries was any thing conſiderable, or large, which muſt neceſſarily be ſuppos'd to be the Caſe here, in regard to the Accounts being ſo general; I am hereby obligated to a double Trouble of ſtating the Articles over again, and in a more particular Manner; whereas the allowing each Perſon a diſtinct Account to himſelf, at firſt, would have prevented it: However, this Confuſion may be obſerv'd to ariſe from the carrying on a Correſpondency with the aboveſaid Perſons; for the Alterations, which were the Conſequences of ſuch Correſpondency, being ſo promiſcuouſly placed, is the Reaſon of my not being able to compare them, as I might the Entries on the two Accounts of deſperate Debts, or firſt Stating of general Securities; from which Examples it's manifeſtly clear that while the Securities, or Articles are diſcharg'd at once, and the Entries of ſuch Diſcharges plac'd oppoſite to them, each reſpectively, I ſhall be capable of underſtanding every Circumſtance of the Account, notwithſtanding the Entries on it ſhould be never ſo numerous: But when on the contrary I cannot diſcharge the Securities or Articles at once, *&c.* we are in danger of confuſing them one with another, and nothing can poſſibly keep ſuch Account intelligible but the Minuteneſs of the Number of Entries inſerted on it: For which Reaſon, I ſay, it's altogether neceſſary in this Caſe, where we cannot diſcharge the Securities, or Articles, at once, *&c.* that we allow each Perſon a diſtinct Account to himſelf; for by that Means the Entries being brought

brought together, according to their reſpective Kinds, ready to our Hands, we have no more to do than only compare the Debtor and Creditor Side of the Account together, and that will truly diſcover which of us is indebted to the other. *Example*;

The laſt Account thus reduc'd would ſtand as followeth:

First Account.				First Account.			
John Jones D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me - -	100	0	0	Receiv'd - - - -	100	0	0
Due to him - -	199	10	0	Receiv'd - - - -	73	10	0
				Receiv'd - - - -	27	0	0
	299	0	0	Receiv'd - - - -	23	0	0
				Receiv'd - - - -	76	0	0
				Receiv'd more - -	23	0	0
				Total	322	10	0

Second Account.				Second Account.			
Jacob Tonſon D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me - - -	63	0	0	Receiv'd - - - -	43	0	0
Lent him - - - -	72	0	0	Receiv'd - - -	29	10	0
Total	135	0	0	Total	72	10	0
				Remains due to me -	62	10	0
					135	0	0

Third Account.				Third Account.			
Iſaac Newton D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me - - -	70	0	0	Receiv'd - - - - -	70	0	0
Lent him more - - -	47	0	0	Remains due to me -	47	0	0
Total	117	0	0		117	0	0

Fourth Account.				Fourth Account.			
Adam Gray D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C.	*l.*	*s.*	*d.*
Lent him - - -	40	0	0	Receiv'6 from him -	43	0	0
Reſts due to him - -	3	0	0				
	43	0	0				

Here I have my Affairs regularly diſtinguiſh'd in the Proprietors and Securities, which appear evident from the Total of each Account how far

they are thus concern'd; and it's very certain each Man's Account muſt be ſo diſtinguiſh'd and ſeparated in it's Entries, ſome how or another, before it will be poſſible to judge after what Manner my Affairs ſtand with him; and which cannot be ſuppos'd practicable otherwiſe than by ſtating the Entries in the Method above; that is, ſuppoſing there to be many of them of different Kinds, as thoſe above are, belonging to different Perſons; wherefore it is neceſſary that ſuch Diſtinction be made at firſt in the Stating, that then we may be well aſſur'd of the Securities and Proprietors to the Eſtate, appearing clear and evident upon their reſpective Accounts, as this Example ſufficiently demonſtrates.

The Second general Stating is of different Things; *Example:*

Admit me to ſhip on board the *Gulielmus* Yacht, conſign'd to my Correſpondent, or Factor, theſe following Things:

	l.	*s.*	*d.*
16 Hogſheads of Sugar, worth	320	0	0
13 Hogſheads of Tobacco,	260	0	0
7 Tons of Wine,	470	0	0
10 Pieces of Linnen-Cloth,	200	0	0
10 Pieces of Broad-Cloth,	210	0	0
Total -	1460	0	0

It is to be obſerv'd that the whole Dependency of theſe Things lies upon the Voyage, wherefore they muſt be every one of them ſtated under ſuch Title, in Order for their appearing thus: *Exauple:*

First Account.					First Account.				
Voyage to *Bourdeaux* in the *Gulielmus* Yacht D^r.	Sugar hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r.	Sugar hhds.	*l.*	*s.*	*d.*
Put on Board Ditto -	16	320	0	0					

Second Account.					Second Account.				
Voyage to *Bourdeaux* in the *Gulielmus* Yacht D^r.	Tobac hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r.	Tobac hhds.	*l.*	*s.*	*d.*
Put on Board Ditto -	13	260	0	0					

Third Account.					Third Account.				
Voyage to *Bourdeaux* in the *Gulielmus* Yacht D^r.	Ton of Wine.	*l.*	*s.*	*d.*	*Per Contra* C^r.	Ton of Wine.	*l.*	*s.*	*d.*
Put on Board Ditto -	7	470	0	0					

Fourth

Fourth Account.					Fourth Account.				
Voyage to *Bourdeaux* in the *Gulielmus* Yacht Dr.	Pieces of Lin.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Pieces of Lin.	*l.*	*s.*	*d.*
Put on Board Ditto -	10	200	0	0					
Fifth Account.					**Fifth Account.**				
Voyage to *Bourdeaux* in the *Gulielmus* Yacht Dr.	Pieces of B.C.	*l.*	*s.*	*d.*	*Per Contra* Cr.	Pieces of B.C.	*l.*	*s.*	*d.*
Put on Board Ditto -	10	210	0	0					

But admit theſe Accounts to be all reduc'd into the following general One, as thus:

Voyage to *Bourdeaux* in the *Gulielmus* Yacht Dr.	*l.*	*l.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
Put on Board Ditto 16 hhds. of Sugar, worth	320	0	0				
Ditto, 13 hhds. of Tobacco -	260	0	0				
Ditto, 7 Ton of Wine - - -	470	0	0				
Ditto, 10 Pieces of Linnen - -	200	0	0				
Ditto, 10 Pieces of Broad-Cloth	210	0	0				
Total	1460	0	0				

And this laſt Stating will anſwer the Purpoſe as well to the full as the former can, the Reaſon of which is, for that we intend this Account barely by Way of Memorandum of the Goods whilſt they are thus depending, which when we receive Advice of, this Voyage Account is at once diſcharg'd, and they, according to the Nature of ſuch Advice, are accounted for on ſome other more proper Accounts; for Inſtance, all the Advices we can poſſibly receive of the aboveſaid Effects are as followeth; Firſt, that all or a Part are arriv'd ſafe at *Bourdeaux*; Secondly, that they have receiv'd Damage in the whole or ſome only; Or, laſtly, that every one of them are intirely loſt. Now admit all arrive ſafe, then the Dependency naturally changes, and my Correſpondent is accountable for them, ſo that they are, or may be, reduc'd into particular Accounts again: but if a Part only, then the Value of the Remainder is plac'd to the Account of my own clear Share, that being leſſen'd in juſt ſo much; the Damages, which are likewiſe a Leſſener of my own clear Share, are adjuſted by the ſame Account; and the intirely loſing the Effects concerns my own clear Share only; ſo that at all Events this Voyage Account is diſcharg'd, and the Alterations

that occur are accounted for elſewhere; which keeps it from being any ways confus'd in its Entries, as it neceſſarily muſt be elſe, was it to have any Variety of Alterations plac'd to it, in the Manner of the other Accounts, which I have before inſtanc'd. But, I ſay, it's evident that this Account being kept barely by Way of Memorandum, and in it's very Nature not capable of having any Alterations happening to it, more than I have mention'd above, it cannot poſſibly be confus'd, by Reaſon ſuch Alterations are never apply'd to it; and if there were never ſo many Kinds of different Things to be diſpos'd of in this Manner, they might every one be reduc'd into one general Stating, or Account.

And thus we may generalize all Kinds of Inventories, whether of Houſhold Goods or others, and in a Word as many different Things as we pleaſe, provided no Alterations happen or be inſerted to the Account; for 'tis they only can poſſibly confuſe it, and which obliges us to be more or leſs particular in our ſtating Things, according to what the Number and Quality of ſuch Alterations appear to be.

Or, let it be ſuppos'd I was to generalize the following Things, as thus:

Sundry Sorts of Goods D^r.					*Per Contra* C^r.			
	Pieces of Linnen.	*l.*	*s.*	*d.*		Pieces of Linnen.	*l.*	*s.* *d.*
I have	7	120	0	0				
	Pieces of Broad-Cloth.					Pieces of Broad-Cloth.		
I have	4	100	0	0				
	Sugar hhds.					Sugar hhds.		
I have	7	177	0	0				
	Brandy hhds.					Brandy hhds.		
I have	4	264	0	0				

Here we are to ſuppoſe the Account to receive the Alterations itſelf as they happen, in which it plainly differs from the Voyage Account, and others that are never deſign'd to receive any at all. Now therefore we are to look upon this Account in the ſame Manner as we did on the Account of general Securities; that is to ſay, unleſs the Securities or Articles can be diſcharg'd at once, and all the Entries of ſuch Diſcharges plac'd oppoſite to them, each reſpectively, it ought not to be continu'd or allow'd of; for 'tis moſt evident the ſame Confuſion, as was ſhewn to that, may ariſe to this Account, and all others whatſoever, provided the Entries of the Things be not brought together, according to their reſpective Kinds, that ſo we may be able to judge of the different Effects they produce; and this can be no otherwiſe brought about than either by diſcharging the Securities or Articles at once, *&c.* or allowing each Kind of Thing a diſtinct Account to itſelf.

From

From all which has been ſaid upon the firſt Head its evident, that whatever Number or kind of different Entries (for whether they differ in regard to Perſon or Thing it's the ſame,) happens to be generaliz'd under one Account, ſuch Account may notwithſtanding be render'd clear in each of their ſeveral Conſequences attending them, provided ſuch Entries have their Alterations regularly plac'd, that is, in ſuch a Manner, that the Entries and their Alterations ſhall be reſpectively brought together, the ſame as on ſeparate Accounts, as has been already ſhewn: On the contrary, when this cannot be done, that is, when the Entries and their Alterations are promiſcuouſly placed, here and there, ſo that they muſt be neceſſarily collected anew before they can be underſtood, 'tis then neceſſary that we allow diſtinct Places for the ſeparating thoſe that can be thus brought together from thoſe that cannot, and ſo avoid the Confuſion that might follow; but on the other Hand on thoſe Accounts where no Alterations happen, or at leaſt ſuch as do not immediately relate to the Entries already plac'd, its plain they cannot be confus'd, by Reaſon the Entries have nothing to interrupt them in their ſeveral ſingular Conſequences, and we cannot obſcure a Thing ſimply of itſelf by any general Stating whatſoever, but from the Alterations proportionably as they in Number occur to it.

Secondly, The ſame Perſon.

This Head is a Kind of Subdiviſion of the Accounts belonging to different Men, which is frequently requir'd, as it brings the Entries to a more exact Agreement with one another; for certain it is, that the more exactly the Entries do agree with one another, the leſs Danger there is of confuſing them, or at leaſt, the Confuſion will not be ſo prejudicial as it is where the Diſagreement is ſo vaſtly wide between them: however, we can ſo reduce them by obſerving and keeping up to this Head in the ſtricteſt Manner, that it will be impoſſible to confuſe them by any Number of more Entries that can be apply'd, by Reaſon ſuch Entries are divided into Parcels, individual in their Nature, and not capable of any further Diſtinction being made in them; ſo that conſequently, as they are brought exactly to agree with one another in every Thing, the Total, it's plain, will demonſtrate the Nature of ſuch Entries, equally the ſame as if we were to conſult the Particulars themſelves. But of this more in its proper Place.

Admit *John Stonehouſe*'s Account ſtood thus:

John Stonehouſe Dr.

	Tobac. hhds.	*l.*	*s.*	*d.*
He owes me	7	126	0	0
	Sugar hhds.			
He owes me	7	154	0	0
	Pieces of Muſlin.			
He owes me	20	200	0	0
	Pieces of Cloth.			
He owes me	10	170	0	0

Per Contra Cr.

Tobac. hhds.	*l. s. d.*
Sugar hhds.	
Pieces of Muſlin.	
Pieces of Cloth.	

Now

Now here the Securities appear as different in their Natures from one another as they did on the laſt Account, which conſequently cauſes the ſame Reſtriction to be laid to its continuing, *viz.* diſcharging the Securities, or Articles at once, *&c.* for notwithſtanding the Entries all belong to one Perſon, *viz. John Stonehouſe*, ſo that the Exceſs of either Side of the Account will at all Times demonſtrate whether he bears Share of the Condition or Extent, yet the particular Manner of his bearing ſuch Share, that is, what the Subſtance of his Security, or Property, is, will never appear from hence, but from the Entries only, which muſt for that Purpoſe be reſpectively ſtated together, as aboveſaid; however, if this be ſuppos'd, I may as well reduce them under the Title General Securities, for the different Kinds of Entries will be by ſuch Means brought together into diſtinct Kinds the ſame, and their Effects ſhewn as much upon that, as they would upon this Account; but admit me to carry on a Correſpondency with *Stonehouſe*, it will be then neceſſary that we allow ſeparate Accounts for the Things he is owing, ſince I cannot be able to tell what Alterations ſuch Correſpondency may cauſe in my Affairs, nor conſequently whether the Articles, or Securities, will be diſcharg'd at once, *&c.* which if not, the Account I have ſhewn, the Nature of its being confus'd, and that nothing but the Minuteneſs of the Number of Entries inſerted on it can poſſibly render it intelligible; ſo that perhaps I may be oblig'd to ſtate them over again before I can underſtand them; for which Reaſon, I ſay, it's much better at firſt in this Caſe to make the following Diſtinctions:

First Account. *John Stonehouſe* Dr.		*l.*	*s.*	*d.*
	Tobac. hhds.			
He owes me	7	126	0	0

First Account *Per Contra* Cr.		*l.*	*s.*	*d.*
	Tobac. hhds.			

Second Account. *John Stonehouſe* Dr.		*l.*	*s.*	*d.*
	Sugar hhds.			
He owes me	7	154	0	0

Second Account. *Per Contra* Cr.		*l.*	*s.*	*d.*
	Sugar hhds.			

Third Account. *John Stonehouſe* Dr.		*l.*	*s.*	*d.*
	Pieces of Muſlin.			
He owes me	20	200	0	0

Third Account. *Per Contra* Cr.		*l.*	*s.*	*d.*
	Piece of Muſlin.			

Fourth Account. *John Stonehouſe* Dr.		*l.*	*s.*	*d.*
	Pieces of Cloth.			
He owes me	10	170	0	0

Fourth Account. *Per Contra* Cr.		*l.*	*s.*	*d.*
	Pieces of Cloth.			

And from hence it's very plain I cannot confound the Things one with another, provided the Alterations be but regularly apply'd that ſuch Correſpondency occaſions; ſo that the Exceſſes of theſe ſeveral Accounts will in their total Conſequencee determine how much *Stonehouſe* bears Share in the Extent or Condition generally, and in their own particular Conſequences the Subſtances and Values of his Shares reſpectively; however, it's neceſſary that we make a farther Diſtinction, and that is with regard to the Time of diſcharging Things, for otherways we cannot be ſaid to underſtand our Affairs truly as we ought. *Example*:

Admit *John Lacey*'s Account ſtood thus:

John Lacey Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
He owes me on demand	100	0	0				
He owes me the 16th of *November* next -	170	0	0				

Thus the Difference of theſe two Articles appears; that the one I can make an immediate demand of, and the other not till the Expiration of the appointed Time; which, I ſay, is very neceſſary to be diſtinguiſh'd, in regard I could not without it know how to make my regular Demands. But admit this Account from ſundry Alterations to be render'd as follow:

John Lacey Dr.	*l.*	*s.*	*d.*	*Per Contra* Cr.	*l.*	*s.*	*d.*
He owes me on demand	100	0	0	Receiv'd to be accountable on demand - -	75	0	0
He owes me the 16th of *November* next -	170	0	0	Receiv'd to be accountable the 16th of *Nov.* next	59	0	0
Leent to pay on demand	57	0	0	Receiv'd to be accountable the 16th of *Nov.* next	54	0	0
Lent to pay on demand	59	0	0	Receiv'd to be accountable the 16th of *May* next	100	0	0
Lent to pay the 16th of *May* next - -	90	0	0	Receiv'd to be accountable on demand - -	72	0	0
Lent to pay on demand	97	0	0	Receiv'd to be accountable the 16th of *Nov.* next	164	0	0
Lent to pay the 16h of *November* next -	54	0	0	Receiv'd to be accountable the 16th of *May* next	109	0	0
Lent to pay on demand	59	0	0	Receiv'd to be accountable on demand - -	200	0	0
Lent to pay the 16th of *November* next -	79	0	0	Receiv'd to be accountable the 16th of *May* next	300	0	0
Lent to pay the 16th of *November* next -	100	0	0				
Lent to pay on demand	62	0	0				
Lent to pay the 16th of *May* next - - - -	42	0	0				

Hence the Account appears very confus'd, and until I diſtinguiſh the Entries according to their reſpective Kinds, and by ſome Means or another bring

bring them together, it will be impoſſible for me to know perfectly how Matters ſtand with *Lacey*; for tho' by the Total of the Account I can readily judge which of us is indebted to the other, and what the particular Subſtance is ſo indebted, which as it is a Knowledge abſolutely neceſſary, ſo is it the Conſequenee of the Subſtances agreeing exactly with one another, which otherways could only be underſtood from the Entries themſelves; yet that will not be ſufficient, in regard I am not thereby inform'd of the certain Time when any, or all, of the Sums became due, nor conſequently whether the Demands on either Side be made regularly or not. Now, I ſay, to bring the Entries together according to their reſpective Kinds, is indeed eaſy enough in the Example above, by Reaſon a Perſon may, by his Head only, the Number of them being ſo very inconſiderable, at any Time effect it; and therefore, was I certain they would not increaſe, that Stating might be very well allow'd of. But it's evident, from what has been ſaid, that if the Entries were any thing numerous, that then to bring ſuch Entries together, according to their reſpective Kinds, could be effected only by gathering them together thus, on ſeparate Accounts; for which Reaſon, certainly, whenever there appears any Proſpect of the Entries being any thing numerous, we ought to make a Diſtinction as well in the Stating as barely relating the Times of Payment. *Example*;

Admit this Account to be divided into two, as thus:

First Account.				First Account.			
John Lacey D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me on demand	100	0	0	Receiv'd to be accountable on demand - -	75	0	0
Lent to pay on demand	57	0	0				
Lent to pay on demand	59	0	0	Receiv'd to be accountable on demand - -	72	0	0
Lent to pay on demand	97	0	0				
Lent to pay on demand	59	0	0	Receiv'd to be accountable on demand - -	200	0	0
Lent to pay on demand	62	0	0				

Second Account.				Second Account.			
John Lacey D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me the 16th of *November* next -	170	0	0	Receiv'd to be accountable the 16th of *Nov.* next	59	0	0
Lent to pay the 16th of *May* next - - -	90	0	0	Receiv'd to be accountable the 16th of *Nov.* next	54	0	0
Lent to pay the 16th of *November* next -	54	0	0	Receiv'd to be accountable the 16th of *May* next	100	0	0
Lent to pay the 16th of *November* next -	79	0	0	Receiv'd to be accountable the 16th of *Nov.* next	164	0	0
Lent to pay the 16th of *November* next -	100	0	0	Receiv'd to be accountable the 16th of *May* next	109	0	0
Lent to pay the 16th of *May* next - - -	42	0	0	Receiv'd to be accountable the 16th of *May* next	300	0	0

By

By the firſt of theſe Accounts, or that which relates Money due on demand, the Entries agree together in ſuch a Manner, as not only the Subſtance, which *Lacey* and I am reciprocally accountable to each other for, appears to be the ſame, but alſo the Time of Payment; and, in Word, there cannot poſſibly be any further diſtinction made of that Account, to any Intent or Purpoſe whatſoever. Now the natural and plain Conſequence of the Entries agreeing ſo exactly together, is, that the total Exceſs of either Side of the Account, according to which it happens to determine itſelf to be on, will clearly and at once demonſtrate how far *Lacey* is concern'd, either as a Proprietor or Security, with the Circumſtances attending each reſpectively as they ſo happen, without the Neceſſity of Inſpection into any of its Entries for farther Information; and this notwithſtanding there ſhould be never ſo many Alterations hereafter inſerted to the Account; for, 'tis plain, they cannot confuſe or obſcure any Thing, by Reaſon they muſt always ſuffer the ſame Reſtriction, and as exactly agree together, with the Entries they are apply'd to, as they in themſelves did before any ſuch Alterations occur'd; for elſe I cannot be ſaid to have properly ſtated them, in regard I have bound myſelf to the uſing the ſame Diſtinctions all along with him, as I have obſerv'd at firſt, unleſs I find myſelf to have been too general in my Statings, and ſo ſtate the former Entries over again and proceed afreſh; but that is no ways the Caſe at preſent, but that I am as particular in this Account as can be; and therefore the Alterations being ſo regularly apply'd, the Conſequence of it muſt neceſſarily be in the Manner aforeſaid. On the contrary, it is evident from the ſecond Account of *Lacey*, that the Entries agree together in nothing but the Subſtance only, for that the Times of Payment of the ſeveral Sums, or, which is the ſame, when they are to be accounted for are different; whence I know ſuch Entries are liable to greater Confuſion than they are attended with at preſent, and that in proportion to the Number of Alterations that may happen to be apply'd.

But ſuppoſe this ſecond Account to be again divided, as thus:

Second Account. *John Lacey* D^r.	*l.*	*s.*	*d*	Second Account. *Per Contra* C^r.	*l.*	*s.*	*d.*
He owes me the 16th of *November* next -	170	0	0	Receiv'd to be accountable the 16th of *Nov.* next	59	0	0
Lent to pay the 16th of *November* next -	54	0	0	Receiv'd to be accountable the 16th of *Nov.* next	54	0	0
Lent to pay the 16th of *November* next -	79	0	0	Receiv'd to be accountable the 16th of *Nov.* next	164	0	0
Lent to pay the 16th of *November* next -	100	0	0				

Third Account. *John Lacey* D'.	*l.*	*s.*	*d.*	Third Account. *Per Contra* C.	*l.*	*s.*	*d.*
Lent to pay the 16th of *May* next - - -	90	0	0	Receiv'd to be accountable the 16th of *May* next	100	0	0
Lent to pay the 16th of *May* next - - -	42	0	0	Receiv'd to be accountable the 16th of *May* next	109	0	0
				Receiv'd to be accountable the 16th of *May* next	300	0	0

Here, on the ſecond Account, I have all the Money to be accounted for the 16th of *November*, and on the third Account that which is to be accounted for the 16th of *May*, ſo that by this Means the Entries on both Accounts are brought to agree together in the Time of Payment exactly as well as in the Subſtance; wherefore I know I cannot confuſe them by any Number of Alterations whatſoever, by Reaſon, if theſe Alterations be but apply'd with the ſame regular Diſtinction as has been already obſerv'd, the Total of the Account will at all Times ſhew the Nature of the Entries, equally evident as they themſelves. And this is the Conſequence of every Account whoſe Entries agree ſo exactly together, as, on the contrary, thoſe that do not, but that they have the leaſt Diſagreement in any one Circumſtance or Quality; ſuch Entries, I ſay, cannot be ſo reduc'd under one Account without Probability of confuſing them, ſeeing the Total of it will never diſcover wherein that Diſagreement lies, that is in what particular Entries, nor what the Conſequence of theſe ſeveral Kinds are, for that the Total is the general Conſequence to a great many Things together, ſo far as they agree only: And therefore if I would know wherein they do not, and the different Effects they produce, I muſt have recourſe to the Particulars themſelves, in the Manner before ſhewn, and conſider them as there directed.

Thirdly, The ſame Thing.

Of this Head there need be very little ſaid, as it muſt neceſſarily be conceiv'd from what has been already ſhewn, the Difference lying only here, that whereas before we allow'd ſeparate Accounts for different Things only, we now allow ſeparate Accounts for diſtinguiſhing the ſeveral Sorts or Qualities of ſuch Things; as admit the Account of Tobacco ſtood thus:

Tobacco

Tobacco D^r.	Sweet-ſcented *Oronooko* hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r	Sweet-ſcented *Oroonoko* hhds.	*l.*	*s.*	*d.*
I have -	7	190	0	0					
	Plain *Oroonoko* hhds.					Plain *Oroonoko* hhds			
I have -	7	140	0	0					
	Plain *Jamaica* hhds.					Plain *Jamaica* hhds.			
I have -	10	219	0	0					
	Sweet-ſcented *Jamaica* hhds.					Sweet-ſcented *Jamaica* hhds.			
I have -	10	238	0	0					

From this Stating it appears I would not only know the Conſequence of my Tobacco in general, but alſo of the ſeveral Kinds and Qualities, as ſweet-ſcented, plain *Oroonoko*, *&c.* but its plain I cannot underſtand this from the Total of the Account, and for the ſame Reaſon as it ſo diſagrees in its Particulars; for the Subſtance is as much alter'd and diſtinguiſh'd by its Kinds, or Qualities, into which it is divided, as by different Things, or Effects, and conſequently we are in the ſame Danger of confounding them one with another, as if they were really ſo; wherefore it's plain the Entries themſelves muſt be conſulted, if we would know what the ſeveral Conſequences produc'd by this Account are.

But admit I had Occaſion of knowing only the Conſequence of *Oroonoko* Tobacco, without any regard to its Qualities, as whether any or what Quantity be ſweet-ſcented or plain; then the laſt Account ſo ſtated, as far as relates to that Part of it, would ſtand as thus;

Oroonoko Tobacco D^r.	hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r.	hhds.	*l.*	*s.*	*d.*
I have - - - -	14	330	0	0					

And likewiſe of the *Jamaica* Tobacco its general Account would ſtand thus:

Jamaica Tobacco D^r.	hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r.	hhds.	*l.*	*s.*	*d.*
I have - - - -	20	457	0	0					

And if I had a Mind to reduce theſe two Accounts into one only, and ſo be inform'd of the general Conſequence of my whole Tobacco, the State of it would ſtand as thus:

Tobacco D^r.	hhds.	*l.*	*s.*	*d.*	*Per Contra* C^r.	hhds.	*l.*	*s.*	*d.*
I have - - - -	34	787	0	0					

From all which Statings it is very evident, that in order to be inform'd of every Subſtance, or Thing, as it is divided in its reſpective Kinds, or Qualities, we muſt uſe the ſame diſtinct Statings, as if thoſe Kinds, or Qualities, had no Relation or Part of the Subſtance, or Thing, ſo divided, but were different and diſtinct Subſtances of themſelves, as in the Caſe of ſweet-ſcented and plain *Oroonoko* Tobacco: We muſt, if we intend to be inform'd of their ſeveral Conſequences, allow them each a ſeparate Stating, or at leaſt their Entries muſt be reſpectively brought together, as before ſhewn, *viz.* by diſcharging the Securities at once, *&c.* which is all to the ſame Effect; as on the contrary, when a more general Knowledge of the Subſtance, or Thing ſo divided is required, that is, when the Kinds, or Qualities of it are not ſo minutely to be underſtood, we are to make general Statings proportionably, as in the *Example* of *Oroonoko* and *Jamaica* Tobacco, included in the two Accounts above, where the Knowledge of whether it be ſweet-ſcented or plain *Jamaica* and *Oroonoko* Tobacco, and what Quantity of each, is utterly loſt, and that of *Jamaica* and *Oroonoko* ſimply remains without farther Diſtinction; and ſo on the laſt Account, which is ſtill more general, the Knowledge of *Jamaica* and *Oroonoko* is taken from us, and the Knowledge of what Tobacco we have in our Hands is only evident from thence.

But now, after I have diſtinguiſh'd every Account thus regularly, according to the foregoing Principles, and that they are capable of receiving any Number and Variety of Alterations as can poſſibly happen, yet notwithſtanding there will naturally ariſe a Difficulty in the applying of ſuch Alterations, by Reaſon of the Accounts being promiſcuouſly ſtated one among another; and there likewiſe being a great many of them, it is not likely I ſhould find out all or any of the Accounts I have occaſion for immediately, without having direct References to each; but there being no direct or other References whatſoever, conſequently I muſt canvaſs over the Accounts one by one, in order to the aforeſaid Knowledge; by this all my Time, or at leaſt the moſt of it, would be entirely waſted in ſearching for the Accounts, and the real Buſineſs tranſacted but ſmall and inconſiderable; wherefore I keep an Alphabet, or Index of the Accounts, that is, a Liſt of the twenty-four Letters, under which are plac'd the Titles of the ſeveral Accounts reſpectively, as contain'd in the Book in which the Accounts themſelves alſo are, and at the ſame Time refering to the Accounts, by the Number of the Page, or Folio, wherein ſo ſtated. *Example*;

Admit the State of my Accounts ſtood thus:

First

First Account.

Philip York D^r.

	l.	*s.*	*d.*
He owes me on demand	50	0	0

First Account.

Per Contra C^r.

	l.	*s.*	*d.*

Second Account.

Thomas Bates D^r.

	Tobac. hhds.	*l.*	*s.*	*d.*
He owes me on demand	3	72	0	0

Second Account.

Per Contra C^r.

	Tobac. hhds.	*l.*	*s.*	*d.*

Third Account.

Thomas Bates D^r.

	Tobac. hhds.	*l.*	*s.*	*d.*
He owes me the 27th. of *July* next	6	144	0	0
He owes me the 29th. of *Sept.* next	5	137	0	0
He owes me the 25th. of *Nov.* next	4	110	0	0

Third Account.

Per Contra C^r.

	Tobac. hhds.	*l.*	*s.*	*d.*

Fourth Account.

Thomas Bates D^r.

	l.	*s.*	*d.*
He owes me when I shall procure him a Pass to *Spain* - - - -	20	0	0

Fourth Account.

Per Contra C^r.

	l.	*s.*	*d.*

Fifth Account.

Francis Child D^r.

	l.	*s.*	*d.*
He owes me on demand	20	0	0
He owes me the 14th. of *March* next - - -	52	0	0
He owes me 5000 Guilders, worth - - - -	500	0	0

Fifth Account.

Per Contra C^r.

	l.	*s.*	*d.*

Sixth Account.

James Strong D^r.

	l.	*s.*	*d.*
He owes me the 27th. of *June* next - - - -	27	10	0
More at ditto Time -	25	0	0
More at ditto Time -	52	0	0
More at ditto Time -	57	0	0
More at ditto Time -	59	0	0

Sixth Account.

Per Contra C^r.

	l.	*s.*	*d.*

Then

Then the Alphabet to theſe Accounts would be after this Manner.

A		M	
B		N	
Thomas Bates, Folio - -		O	
Thomas Bates, Folio - - -		P	
Thomas Bates, Folio - - -		Q	
C		R	
Francis Child, Folio - - -		S	
D		*James Strong*, Folio - - -	
E		T	
F		U	
G		W	
H		X	
I		Y	
K		*Philip York*, Folio - - -	
L		Z	

The Columns above on the Right Hand are for placing the Number of the Folio's refer'd to, in which are ſtated the ſeveral Accounts ſo intituled; and thus I am enabled to go to each Perſon's Account I have occaſion for directly, by inſpecting the Alphabet, after the Titles of the Accounts are thus regularly plac'd under their reſpective Letters. But here will alſo ariſe another Difficulty of finding out the Accounts, for altho' I can eaſily and readily enough go to each Perſon's Account from conſulting the Alphabet, yet where there happens any Diſtinction in the ſame Man's Accounts, and that I have of them of different Kinds and Natures in my keeping, I cannot poſſibly go ſo eaſily and readily to them in this Caſe, by Reaſon I have nothing that diſtinguiſhes them thus in their Kinds and Natures one from the other; for Inſtance, I have occaſion to inſpect into that particular Account of *Bates*'s which relates Tobacco due on demand. Now when I come to the Alphabet, under the Letter B, I find *Thomas Bates* there recited three Times, from which I know I keep as many different Accounts with him, but without diſtinguiſhing the particular Account I want, or the Kinds or Natures of any of them; ſo that it's natural to imagine I may as well be led to the wrong as the right, and this not only once, but probably ſeveral Times repeated, if there be many Accounts happening enter'd on ſeparate Folio's; wherefore, to prevent this, I muſt always prefix a Title to each Account at the Time of Stating it, ſuitable to the Diſtinction made of it in itſelf; by which Titles, the Alphabet referring, I can at any Time have immediate Acceſs to whatever Account I have Occaſion to inſpect into. *Example*;

The

The laſt Accounts, with their reſpective Titles prefix'd to them, each ſtand as followeth.

First Account.			
Philip York his Account current Dr.	*l.*	*s.*	*d.*
He owes me on demand -	50	0	0

First Account. *Per Contra* Cr.	*l.*	*s.*	*d.*

Second Account.			
Thomas Bates, my Account current in Tobacco.	*l.*	*s.*	*d.*
He owes me on demand - - - - - hhds. 3	72	0	0

Second Account *Per Contra* Cr.	hhds.	*l.*	*s.*	*d.*

Third Account			
Thomas Bates, my Account upon Time in Tobacco Dr.	*l.*	*s.*	*d.*
He owes me the 27th. of *July* next hhds. 6	144	0	0
Ditto the 29th. of *Sept.* next - - hhds. 5	137	0	0
Ditto the 25th. of *Nov.* next - - hhds. 4	110	0	0

Third Account. *Per Contra* Cr.	hhds.	*l.*	*s.*	*d.*

Fourth Account.			
Thomas Bates, when I ſhall procure him a Paſs to *Spain*, Dr.	*l.*	*s.*	*d.*
He owes me on ditto Condition - - - - -	20	0	0

Fourth Account. *Per Contra* Cr.	*l.*	*s.*	*d.*

Fifth Account.			
Francis Child Dr.	*l.*	*s.*	*d.*
He owes me on demand	20	0	0
Ditto the 14th of *March* next	52	0	0
Ditto 5000 Guilders worth	500	0	0

Fifth Account. *Per Contra* Cr.	*l.*	*s.*	*d.*

Sixth Account.			
James Strong his Account on the 27th of *June* next Dr.	*l.*	*s.*	*d.*
He owes me the 27th. of *June* - - -	27	10	0
Ditto at ditto Time -	25	0	0
Ditto - - -	52	0	0
Ditto - - -	57	0	0
Ditto - - -	59	0	0

Sixth Account. *Per Contra* Cr.	*l.*	*s.*	*d.*

The

The firſt Account, of *Philip York*, has the Title His Account current, the Word His ſignifies the Subſtance to be *Engliſh* Money, whoſe Value is ſettled and not vary'd, Current is on Demand; ſo that I know this Account has nothing but *Engliſh* Money enter'd on it, to be accounted for on demand.

The ſecond Account, of *Thomas Bates*, is intituled My Account current; the Word My implies the contrary of His, and that the Subſtance contain'd is ſomething variable and unſettled in Value, as is evident from the latter Part of the Title, *viz.* Tobacco current ſignifies as before, ſo that this Account relates that Tobacco only which may be call'd for at Pleaſure. And therefore

There is a ſecond Account kept with him of Tobacco, with this Diſtinction in its Title upon Time; wherefore I know that ſuch Tobacco cannot be demanded immediately, but that the accounting for, or Payment, of what is included in the Account, is reſtricted to a certain Time, which particular Time or Times can only appear from the Entries.

The fourth Account, of *Bates* is conditional, as the Title plainly ſignifies, by the expreſs Words, when I ſhall procure him a Paſs to *Spain*.

The fifth Account, of *Francis Child*, ſhews that I keep a general Account with him, diſtinguiſhable only by its Entries as to the Subſtances, and the Manner in which they are ſeverally circumſtanc'd.

The ſixth and laſt Account, of *James Strong*, limits the Subſtance included not only to one particular Thing, *viz.* *Engliſh* Money, but alſo the Time in which it is to be accounted for, *viz.* the 27th of *June* next, which is the laſt Diſtinction to be made in Things abſolutely to be accounted for, and is very evident from the Title without farther Explanation.

So that the Alphabet from theſe Accounts, having ſuch Titles prefix'd to them, muſt neceſſarily be alter'd from what it was in the laſt *Example*, and would appear in the Manner following:

A	L
B	M
Thomas Bates, my Account current in Tobacco, Folio - -	N
Thomas Bates, my Account upon Time in Tobacco, Folio -	O
Thomas Bates, when I ſhall procure him a Paſs to *Spain*, Folio	P
C	Q
Francis Child, Folio - -	R
D	S
E	*James Strong* his Account on the 27th of *June* next, Folio
F	T
G	U
H	W
I	X
K	Y
	Philip York his Ac. current, Folio
	Z

And

And thus, by giving every Account an exact and clear Title, and refering to them ſeverally by ſuch Titles in the Alphabet, as above ſhewn, I am enabled to go directly to whatever Account I have Occaſion for, without the leaſt Danger of miſtaking; as in the former Inſtance propos'd, where I had occaſion for that Account of *Bates*'s which ſpecify'd the Tobacco on Demand, it is now clearly diſtinguiſhable from any of the reſt of his Accounts under the Letter B, by the Title my Account current in Tobacco; and it is further to be obſerv'd that the Uſefulneſs of intitling Accounts is not reſtricted to this only, but it alſo prevents the Trouble of inſpecting into the Entries; as in Caſe I ſhould want to apply an Alteration where there are ſeveral Accounts kept with one Man, I muſt firſt know how far each of them is diſtinguiſh'd, or, which is the ſame, how far their Entries reſpectively agree with one another, for elſe I cannot tell which of them to be the moſt capable of receiving it; and if I allow no Titles, I cannot learn otherways than by the Entries aforeſaid, which would be tedious and almoſt impracticable, were there any Variety of Accounts to be thus canvaſs'd over; whereas, the Titles, if regularly adapted, at once diſcover, whether they be capable of receiving the Alterations or not: However, this and ſeveral other Conveniencies gain'd by the intitling Accounts will naturally appear hereafter, when the Uſe of the Journal is known.

I come now to the laſt Conſideration of the firſt Head, under which this Art is reduc'd, *viz.* to find the preſent Condition and Extent, as they are the certain Conſequences ariſing from the firſt Condition and Extent, *&c.* and, in order for this, it will be neceſſary to make ſome previous Reflections concerning the Accounts, in relation to the Purpoſes for which they are ſeverally intended.

As admit the State of my Affairs ſtood thus:

First Account. Caſh Dr.		l.	s.	d.	First Account *Per Contra* Cr.		l.	s.	d.
I have - - -		100	0	0					
Second Account. *Janes Denoe*, his Account upon Time Dr.		l.	s.	d	Second Account. *Per Contra* Cr.		l.	s.	d.
He owes me the 16th of *March* next - - -		200	0	0					
Third Account. *Holland* Linnen Dr.	Pieces	l.	s.	d.	Third Account. *Per Contra* Cr.	Pieces	l.	s.	d.
I have - - -	20	173	0	0					

Fourth Account. Tobacco D^r.	hhds.	*l.*	*s.*	*d.*
I have - - -	5	100	0	0

Fourth Account. *Per Contra* C^r.	hhds	*l.*	*s.*	*d.*

Fifth Account. *Jonathan Bently*, his Account upon Time D^r.	*l.*	*s.*	*d.*

Fifth Account. *Per Contra* C^r.	*l.*	*s.*	*d.*
I owe him the 16th of *June* next - - -	100	0	0

Sixth Account. *Isaac Jones*, his Account upon Time, D^r.	*l.*	*s.*	*d.*

Sixth Account. *Per Contra* C^r.	*l.*	*s.*	*d.*
I owe him the 4th of *March* next - - -	50	0	0

Seventh Account. My own clear Share D^r.	*l.*	*s.*	*d.*

Seventh Account. *Per Contra* C^r.	*l.*	*s.*	*d.*
I have clearly my own -	423	0	0

And that theſe following Alterations ſhould happen:

	l.	*s.*	*d.*
Lent *Thomas Avery* 50 *l.* payable the 22d of *July* next, with 2 *l.* Intereſt. - - - - -	52	0	0
Lent *James Denoe* 20 *l.* payable the 16th of *March* next, with 1 *l.* 10 *s.* Intereſt. - - - -	21	10	0
Borrow'd from *Jonathan Bently* 50 *l.* allow'd him Intereſt 2 *l.* payable the 16th of *June* next, - - -	52	0	0
Borrow'd from *Iſaac Jones* 20 *l.* payable the 4th of *March* next with 1 *l.* Intereſt, - - - - -	21	0	0
Diſcounted a Note for *Thomas Burton* for 20 *l.* payable to him or Order three Months hence, by *Samuel Renault*, for which I gave ready Money 18 *l.* the remaining 2 *l.* being allow'd for Intereſt. - - - -	20	0	0

Now it's evident from the Increaſes and Decreaſes of my own clear Share above, ariſing ſeverally and from each of the Tranſactions there recited, that they are incapable of appearing upon the Accounts whence ſuſtain'd, ſeeing, for the Reaſons before given, we cannot admit of Inner Columns, by which only the Advantages and Diſadvantages attending the Value of Things or Properties are diſcover'd; wherefore my own clear Share muſt be the Aocount made uſe of for this purpoſe, and to ſhew the different Natures and Qualities of all ſuch Increaſes and Decreaſes as have happen'd after that Manner.

But it is alſo at the ſame Time to be conſider'd, that, tho' a ſingle Entry of any Kind of Profit and Loſs that has occur'd, being plac'd to a general Account,

Account, as that of my own clear Share evidently appears to be, will not confuſe or obſcure it in any of it's Circumſtances; by Reaſon, as I have obſerv'd before, in the treating of Diſtinctions, a Thing ſimply of itſelf can never be confus'd or obſcur'd by any general Stating whatſoever: Yet if, on the other Hand, I have many of theſe Entries to be plac'd to my own clear Share, I cannot be certain then but that this Account will be confounded or obſcur'd in it's Conſequence, ſo far as particularly relates to them; by Reaſon, it's probable, that other different Enities may have happen'd and interven'd in the Stating, which as it obliges me to bring the former Entries together, in Order for a diſtinct View and Compariſon from the reſt, ſo I ſhall no Ways be capable of bringing ſuch Entries together, *&c.* but by allowing them a ſeparate Account, which were needleſs and abſurd, in regard they had been once ſtated already, and I knew what Knowledge I requir'd; therefore I ought to have ſtated the Entries ſeparately at firſt, and ſo prevented the ſtating them twice over, as aforeſaid.

And thus every Profit and Loſs, as it appears the leaſt diſtinguiſhable in it's Occurence, I allow a ſeparate Account for; by which Means the Entries being reſpectively gather'd together ready to my Hands, I have nothing further to do than to add the Debtor and Creditor Sides ſeverally up, and make the Compariſon in the Manner before ſhewn, with the reſt of the Accounts already diſcuſs'd. *Example:*

The above Tranſactions, with the Increaſes and Decreaſes, all regularly apply'd to ſuch ſeparate Accounts, render the former State of my Affairs in their Appearance as follows:

First Account. Caſh Dr.		*l.*	*s.*	*d.*	First Account. *Per Contra* Cr.		*l.*	*s*	*d.*
I have - - -		100	0	0	Lent *Thomas Avery* -		50	0	0
Receiv'd from *Jonathan Bently.* - - -		50	0	0	Lent *James Denoe* - -		20	0	0
Receiv'd from *Iſaac Jones*		20	0	0	Diſcounted a Note for which I gave ready Mon.		18	0	0
Second Account. *James Denoe*, his Account upon Time, Dr.		*l.*	*s.*	*d.*	Second Account. *Per Contra* Cr.		*l.*	*s.*	*d.*
He owes me the 16th of *March* next - - -		200	0	0					
Lent him, payable the 16th of *March* next -		21	10	0					
Third Account. *Holland* Linnen Dr.	Pieces	*l.*	*s.*	*d.*	Third Account. *Per Contra* Cr.	Pieces	*l.*	*s.*	*d.*
I have - - -	20	173	0	0					

Fourth Account.				Fourth Account.			
Tobacco D^r.	hhds.	*l.*	*s.* *d.*	*Per Contra* C^r.	hhds.	*l.*	*s.* *d.*
I have - - -	5	100	0 0				
Fifth Account.				**Fifth Account.**			
Jonathan Bently, his Account upon Time, D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l.*	*s.* *d.*
				I owe him the 16th of *June* next - - -		100	0 0
				Receiv'd, to pay the 16th of *June* next - - -		52	0 0
Sixth Account.				**Sixth Account.**			
Isaac Jones, his Account upon Time, D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l.*	*s.* *d.*
				I owe him the 4th of *March* next - - -		50	0 0
				Borrow'd, to pay the 4th of *March* next -		21	0 0
Seventh Account.				**Seventh Account.**			
My own clear Share D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l.*	*s.* *d.*
				I have clearly my own		423	0 0
Eighth Account.				**Eighth Account.**			
Thomas Avery, his Account upon Time D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l.*	*s.* *d.*
He owes me the 22d of *July* next. - - -		52	0 0				
Ninth Account.				**Ninth Account.**			
Intereſt D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l*	*s.* *d.*
Allow'd *Jonathan Bently*		2	0 0	Allow'd me *per T. Avery*		2	0 0
Allow'd *Isaac Jones* -		1	0 0	Allow'd me *per J. Denoe*		1	10 0
Tenth Account.				**Tenth Account.**			
Notes D^r.		*l.*	*s.* *d.*	*Per Contra* C^r.		*l.*	*s.* *d.*
Due to me by Note of Hand of *Sam. Renault*, payable to *Tho. Burton* or Order, and indors'd by him to me, - - -		20	0 0				

Eleventh

Eleventh Account. Diſcount Dr.	l.	s.	d.	Eleventh Account. *Per Contra* Cr.	l.	s.	d.
				Allow'd me for diſcounting a Note, by *Thomas Burton*, - - - - -	2	0	0

Here, on the ninth Account, I have all that has been gain'd and loſt by Intereſt, and on the eleventh Account all that has been gain'd and loſt by Diſcount; and ſo of any other Gain and Loſs as may appear the leaſt capable of diſtinction, I muſt allow a ſeparate Account for it: But if I have no occaſion for the Knowledge of theſe Particulars, but only of the general Conſequence of all the Profits and Loſſes, then I need only place them as they offer to my own clear Share; or, if I have no Mind to ſwell that Account, I may make another for that Purpoſe, which I muſt be ſure ſo to diſtinguiſh by it's Title, as it may readily appear what the Purport and Quality of ſuch Account is.

Now in this laſt State of my Affairs, it is obſervable that there are three very different Accounts, in the Information I receive from them, ſeparately and diſtinctly one from the other, *viz.* Firſt the Subſtance Accounts, which I call ſo for Diſtinction ſake, and becauſe that they in their ſeveral Exceſſes, relate the Subſtance and computed Value of Properties, belonging either to myſelf or other Perſons; and of this Sort are the Firſt, Second, Fifth, Sixth, Eighth, and Tenth Accounts; all which have ſuch Subſtances and computed Values conſiſting of the ſame Thing, to wit, *Engliſh* Money. Secondly, Profit Subſtance Accounts, which not only in their ſeveral Exceſſes relate the ſame as the former did, but alſo the Profit or Loſs ariſing from thence; and of this Sort are the Third and Fourth Accounts; in which, it is to be obſerv'd, the Subſtances and computed Values are different Things. Thirdly, the Profit and Loſs Accounts, which barely relate the Profit or Loſs in their ſeveral Exceſſes, and of this Sort are the Ninth and Eleventh Accounts, as has been conſider'd above.

From hence I am naturally led to the finding out the preſent Condition and Extent; for tho' it be very certain that the preſent Condition and Extent are fully contain'd in the above ſtated Accounts, yet cannot I make the Judgment of them as I ought, by Reaſon of the conſtituent Parts, or Exceſſes, being ſcatter'd up and down upon one and the other of the Accounts. Wherefore it is to be conſider'd,

Firſt, That as every Exceſs in the Subſtance on the Debtor and Creditor (provided it appears on a Subſtance Account or Profit Subſtance Account,) neceſſarily determines it the Property of me and ſome other Perſon; conſequently if ſuch Exceſs be on the Debtor it is Part of the Condition, and if it be on the Creditor it is Part of the Extent; ſo that all theſe Exceſſes being reſpectively collected together, on the Debtor and Creditor

ditor Sides of one general Account, compleatly diſcovers the preſent Condition and Extent to one ſingle View. And,

Secondly, That every Gain and Loſs, which its very evident can only appear from the Exceſſes on the Debtors and Creditors of the Profit and Loſs Accounts, and the Profit Subſtance Accounts, being collected together on my own clear Share, that Account will not only relate what my Property of Extent is now, but alſo the Alterations in their Natures particularly as they have happen'd to the former, and the Difference that there is between them in there computed Values.

And thus I ſhall have the preſent Condition and Extent, as they are the certain Conſequences ariſing from the firſt Condition and Extent, with the Alterations that have happen'd, *&c.* compleatly diſcover'd to all Intents and Purpoſes, as was propos'd at the Beginning.

But we are ſtill to obſerve, in taking the Exceſſes of theſe ſeveral Accounts, that the Debtor and Creditor of each be made equal; which is done by placing the like Quantity, or Sum on the one Side as the Exceſs appear to be on the other; as, if the Exceſs lay on the Debtor, then the like Quantity, or Sum, muſt be plac'd to the Creditor; and ſo if, on the contrary, the Exceſs ſhould lie on the Creditor the ſame muſt be plac'd to the Debtor, by which Means every Thing will appear to have been accounted for, and we are in no Danger of repeating the ſame Exceſs twice, on a nyof the two general Accounts they are carry'd to. *Example*;

The firſt Account is a Subſtance Account, which I know to be ſuch by the Title, to wit, Caſh; wherefore I add up the Debtor, which comes to 170 *l.* next I add up the Creditor, which comes to 88 *l.* ſo that the Difference of theſe two Sums is 82 *l.* which the Debtor exceeds the Creditor by, therefore I place the like Sum, *viz.* 82 *l.* to the latter, and by that Means the Account is made even on both Sides, appearing as thus:

First Account. Caſh Dr.	*l.*	*s.*	*d.*	First Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
I have - - - -	100	0	0	Lent *Thomas Avery* -	50	0	0
Borrow'd from *Jonathan Bently* - -	50	0	0	Lent *James Denoe* -	20	0	0
Receiv'd from *Iſaac Jones*	20	0	0	Diſcounted a Note, for which I gave ready Money, - - - -	18	0	0
	170	0	0		88	0	0
				Remains in Caſh - -	82	0	0
					170	0	0

The

The Second a Subſtance Account, which exceeds on the Debtor by 221 *l.* 10*s.* ſo I place the like Sum on the Creditor, to wit, 221 *l.* 10 *s.* and the Account is render'd in it's Appearance as thus:

Second Account. *James Denoe*, his Account upon Time Dr.	*l.*	*s.*	*d.*
He owes me the 16th of *March* next - -	200	0	0
Lent, to pay the 16th of *March* next - - -	21	10	0
	221	10	0

Second Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
Remains due to me -	221	10	0

The Third a Profit Subſtance Account, exceeding on the Debtor by 20 Pieces of *Holland* Linen; which, according to the current Price at preſent, is worth 200 *l.* wherefore I place ſuch Sum, together with the 20 Pieces of *Holland* Linen on the Creditor Side, ſo the Account appears even in regard to the Subſtance; but in the common Meaſure the Creditor exceeds by 27 *l.* which is ſo much clear Share of the Extent increas'd; for which Reaſon I make a poſting of the 27 *l.* to the Debtor, to anſwer ſuch Exceſs on the Creditor, and by this Means the Account is intirely adequated, appearing as thus;

Third Account. *Hollands* Dr. Linen	Pieces.	*l.*	*s.*	*d.*
I have - -	20	173	0	0
Gain'd - -		27	0	0
	20	200	0	0

Third Account. *Per Contra* Cr.	Pieces.	*l.*	*s.*	*d.*
Remain - -	20	200	0	0

The Fourth a Profit Subſtance Account, and has 5 Hogſheads of Tobacco, charg'd with 100 *l.* appearing on the Debtor, which is the Exceſs; there being found nothing enter'd on the Creditor; wherefore I place 5 Hogſheads to it, charg'd with 90 *l.* the preſent current Price, ſo the Subſtance, or Tobacco, is alike on both Sides of the Account, but the Debtor exceeds in the common Meaſure by 10 *l.* for which I have no Security at all, and I have loſt ſo much, therefore I place 10 *l.* to the Creditor, by which Means this Account likewiſe, being intirely adequated, appears as thus:

Fourth

Fourth Account.					Fourth Account.				
Tobacco D^{r}.	hhds.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	hhds.	*l.*	*s.*	*d.*
I have - - -	5	100	0	0	Remain - -	5	90	0	0
					Loſt - - -		10	0	0
						5	100	0	0

The Fifth, a Subſtance Account, exceeds on the Creditor by 152 *l.* which like Sum being plac'd to the Debtor renders it equal on both Sides, and in its Appearance as thus:

Fifth Account.				Fifth Account.			
Jonathan Bently, his Account upon Time, D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Remains due to him -	152	0	0	I owe him the 16th of *June* next - - -	100	0	0
				Borrow'd, to pay the 16th of *June* next -	52	0	0
					152	0	0

The Sixth, the ſame as the preceeding Account, and exceeds on the Creditor Side by 71 *l.* which like Sum, after being plac'd to the Debtor, the Account would ſtand as thus;

Sixth Account.				Sixth Account.			
Iſaac Jones, his Account upon Time, D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
Remains due to him -	71	0	0	I owe the 4th of *March* next - - -	50	0	0
				Borrow'd, to pay the 4th of *March* next - -	21	0	0
					71	0	0

The Eighth the ſame, exceeding on the Debtor by 52 *l.* which Account is made even as before, and appears as thus;

Eighth Account.				Eighth Account.			
Thomas Avery, his Account upon Time D^{r}.	*l.*	*s.*	*d.*	*Per Contra* C^{r}.	*l.*	*s.*	*d.*
He owes me the 22d of *July* next - -	52	0	0	Remains due from him -	52	0	0

Ninth

The Ninth a Profit and Loſs Account, exceeding on the Creditor by ten Shillings, by which I know I have added to my clear Share that Sum juſt, and in that particular Manner as deſcrib'd by the Title of the Account, *viz.* Intereſt; therefore I place ten Shillings to the Creditor, to make both Sides alike in their total Sums, after which the Account appears as thus;

Ninth Account. Intereſt Dr.	*l.*	*s.*	*d.*	Ninth Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
Allow'd *Jonathan Bently*	2	0	0	Allow'd me *per Tho. Avery*	2	0	0
Allow'd *Iſaac Jones* -	1	0	0	Allow'd *per James Denoe*	1	10	0
Gain'd - - -		10	0				
	3	10	0		3	10	0

The Tenth a Subſtance Account, exceeding on the Debtor by 20 *l.* wherefore after the like Sums being plac'd to the Creditor, the Account appears equall'd, and as thus:

Tenth Account. Notes Dr.	*l.*	*s.*	*d.*	Tenth Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
Due to me by Note of Hand of *Sam. Renault*, payable to *Tho. Burton* or Order, which I diſcounted for ditto *Burton*,	20	0	0	Remains a Note of -	20	0	0

The Eleventh a Profit and Loſs Account, exceeding on the Creditor Side by 2 *l.* which is the Sum I have gain'd exactly, after that particular Manner as deſcrib'd by the Title, *viz.* Diſcount; therefore the Account being made Debtor, 2 *l.* appears equal'd, and as thus:

Eleventh Account. Diſcount Dr.	*l.*	*s.*	*d.*	Eleventh Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
Gain'd - - -	2	0	0	Allow'd me for diſcounting a Note - - -	2	0	0

So the State of my clear Share Account, with the Increaſes and Decreaſes, brought reſpectively together on the Debtor and Creditor Sides of it, ſtand as thus:

Seventh Account. My own clear Share Dr.	l.	s.	d.
4th Account. Tobacco -	10	0	0
My preſent clear Share is	442	10	0
	452	10	0

Seventh Account. *Per Contra* Cr.	l.	s.	d.
I have clearly my own at firſt - -	423	0	0
3d Ac. *Holland* Linen -	27	0	0
9th Ac. Intereſt - -		10	0
11th Ac. Diſcount - -	2	0	0
	452	10	0

And likewiſe the Subſtances with their computed Values depending, being all regularly collected upon one Account, as has been before directed, as thus:

Twelfth Account. Ballance Dr.	l.	s.	d.
1ſt Account, Caſh -	82	0	0
2d Ac. *James Denoe*, his Account upon Time, for what is due the 16th of *March* next - - -	221	10	0
3d Ac. *Holland* Linen 20 Pieces - - - - -	200	0	0
4th Ac, Tobacco 5 hhds.	90	0	0
8th Ac. *Tho. Avery*, his Account upon Time, being due the 22d of *July* next - -	52	0	0
10th Ac. Notes for one due from *Sam. Renault* to me, indors'd by *Tho. Burton*, - - - - -	20	0	0
	665	10	0

Twelfth Account. *Per Contra* Cr.	l.	s.	d.
5th Ac. *Jonathan Bently*, his Account upon Time, being ſo much due the 16th of *March* next, -	152	0	0
6th Ac. *Iſaac Jones*, his Account upon Time, being due the 4th of *March* next, - - - - - -	71	0	0
	223	0	0
My own clear Share is	442	10	0
	665	10	0

And this general Enquiry into my Affairs is call'd ballancing, and the Account on which the particular Exceſſes are collected is call'd Ballance, as appears above from the Account itſelf ſo intitul'd, and thus on the Debtor Side of it is ſtated the Condition, and on the Creditor Side of it the Extent, as they both appear divided in their reſpective Securities and Properties.

It is obſervable in the ballancing, that my Property of the Extent appears from two ſeveral Accounts, *viz.* Ballance, and my own clear Share; each

each of their Exceſſes being of like Value, to wit, 442 *l.* 10 *s.* ſo that that Sum, apply'd to the one and the other, equals them both in their Debtors and Creditors, the Reaſon of which is very evident; for, as at the firſt ſetting out, the computed Value, which is the Sum of the Debtors, was equal to the divided Properties thereof, which is the Sum of the Creditors, ſo this Equality will always continue, by reaſon the Alterations muſt have been every one made equal in their Debtors and Creditors, elſe they would not be rightly adjuſted; and as they anſwer thus in the Particulars, conſequently the Generals of them, which are the Accounts, will anſwer thus too; Now the computed Value appearing from the Total of the Debtor Side of Ballance, if the divided Properties thereof were all enter'd on the Creditor of it, that Account would certainly be equal; but there being only the Properties of other Men enter'd, excluſive of my own Property, conſequently the Debtor muſt exceed the Creditor by ſuch remaining Property exactly; wherefore as my own clear Share will naturally produce the ſame Exceſs as this, and it being apply'd reciprocally to ſuch two Accounts, makes them both equal in their Debtors and Creditors, as aforeſaid.

But we are here not to place any Dependency, or think it to be any Proof of the Particulars having been rightly kept, that the Exceſſes of theſe two Accounts happen alike; for tho' all regular kept Accounts will certainly anſwer thus, becauſe, as aboveſaid, the Debtors and Creditors muſt have been made equal in Value, which is the only and ſole Occaſion of it; yet in regard the Debtors and Creditors may have been made equal in Value, as well in irregular as regular kept Accounts, ſuch Equality of Exceſſes of Ballance, and my own clear Share, may therefore indifferently happen either to the one or the other, without Diſtinction. *Example*;

	l.	*s.*	*d.*
I have at Beginning	100	0	0
John Owen is indebted to me	50	0	0
Samuel Levens	40	0	0
	190	0	0
I owe *Samuel Goodwin*	70	0	0
I owe *Francis Symonds*	20	0	0
	90	0	0
First Alteration.			
Lent *Samuel Levens* 40 *l.* payable three Month hence with 4 *l.* Intereſt	44	0	0
Second Alteration.			
Lent *John Owen* 50 *l.* payable 12 Months hence with 3 *l.* Intereſt,	50	0	0

Let the State of the whole Matter, together with the ballancing Part, ſtand as thus:

First Account. Caſh Dr.	l.	s.	d.	First Account. *Per Contra* Cr.	l.	s.	d.
I have at firſt - -	100	0	0	Lent *Thomas Levens* -	40	0	0
				Lent *John Owen* - -	50	0	0
				Remains in Caſh - -	10	0	0
					100	0	0
Second Account. *John Owen* Dr.	l.	s.	d.	Second Account *Per Contra* Cr.	l.	s.	d.
He is indebted to me -	50	0	0	Remains due to me -	152	0	0
He owes me, payable 12 Months hence, - -	52	0	0				
	152	0	0				
Third Account. *Samuel Levens* Dr.	l.	s.	d.	Third Account. *Per Contra* Cr.	l.	s.	d.
He owes me - - -	40	0	0	Remains due to me -	84	0	0
He owes me, payable 3 Months hence, - -	44	0	0				
	84	0	0				
Fourth Account. *Samuel Goodwin* Dr.	l.	s.	d.	Fourth Account. *Per Contra* Cr.	l.	s.	d.
Remains due to him -	70	0	0	I owe him - -	70	0	0
Fifth Account. *Francis Symonds* Dr.	l.	s.	d.	Fifth Account. *Per Contra* Cr.	l.	s.	d.
Remains due to him -	20	0	0	I owe him - - -	20	0	0
Sixth Account. My own clear Share Dr.	l.	s.	d.	Sixth Account. *Per Contra* Cr.	l.	s.	d.
7th Account, Ballance	106	0	0	I have at firſt - -	99	0	0
				Allow'd *per Sam. Goodwin*	4	0	0
				Allow'd *per John Owen*	3	0	0
					106	0	0

Seventh

Seventh Account. Ballance Dr.	*l.*	*s.*	*d.*	Seventh Account. *Per Contra* Cr.	*l.*	*s.*	*d.*
1st Account, Cash -	10	0	0	4th Ac. *Samuel Goodwin*	70	0	0
2d Ac. *John Owen* -	102	0	0	5th Ac. *Francis Symonds*	20	0	0
3d Ac. *Samuel Levens*	84	0	0	6th Ac. My own clear Share	106	0	0
	196	0	0		196	0	0

And here the Exceſſes of Ballance and my own clear Share appear alike, *viz.* 106 *l.* each, tho' notwithſtanding, I ſay, we are not to depend abſolutely upon this, as there may have been many Errors committed in the Particulars, which however hinders not theſe two Accounts from anſwering thus, provided ſtill the Debtors and Creditors have been made equal in Value, as aforeſaid, and in the above Example in particular, there will appear ſome Errors committed, upon conſidering the Matter of Fact, and comparing it together with its Application, as thus:

By the Inventory of the Facts at firſt, I find *John Owen*, *Samuel Levens*, and Money, to make up the Condition of my Eſtate; wherefore I know, by the Rules before given, that they ought ſeverally to be made Debtor in their reſpective Subſtances and Sums, which after Inſpection into the Stating, I find to be ſo accordingly on their own proper Accounts; next, by the ſame Inventory, I find *Samuel Goodwin*, *Francis Symonds*, and myſelf to be the divided Proprietors of the Extent; which likewiſe I know ought ſeverally to be made Creditors in their reſpective Subſtances and Sums; but here, when I come to examine the Accounts, I find I have committed an Error, to wit, on my own clear Share, which appears to have no more than 99 *l.* plac'd to its Creditor, whereas it ought to be 100 *l.* for that is the Sum of my Property of the Extent preciſely; ſo that this Account is plainly deficient by the Value of the Difference of theſe two Sums, which is 1 *l.* The firſt Alteration relates 40 *l.* lent to *Samuel Levens*, payable 3 Months hence with 3 *l.* Intereſt; in the ſtating of this I have been very exact, *viz.* *Samuel Levens* Debtor for the full Money, both Principal and Intereſt, 43 *l.* and the Creditors are, firſt, Caſh for the 40 *l.* lent, ſecondly Intereſt for the 3 *l.* allow'd me, which two Sums make 43 *l.* in anſwer to the Debtor; conſequently the former Deficiency muſt neceſſarily continue, as there has not been yet any ſuch Omiſſion of 1 *l.* on the Debtors, or over Charge to any of the Creditors; but by the ſecond Alteration, which is of the ſame Nature, I find I have charg'd *John Owen*, on the Debtor Side of his Account, with only 52 *l.* notwithſtanding the Matter of Fact plainly ſhews him indebted to me 53 *l.* as alſo does the Stating with regard to the Creditors, *viz.* Caſh, for the 50 *l.* Principal, and the remaining 3 *l.* Intereſt Account; ſo that now the Debtors are likewiſe deficient by 1 *l.* as the Creditors appear'd to be before, which conſequently, as it occaſions the general Debtors and Creditors being

being equal in Value, ſo muſt the like Equality of Exceſſes neceſſarily follow on Ballance and my own clear Share, as above ſhewn.

And by this it's plain I have not the exact State of my Circumſtances, by reaſon *John Owen* appears my Debtor but for 52 *l.* which properly ought to be 53 *l.* and that would increaſe the Sum of the Extent in general by juſt 1 *l.* as alſo the Sum of my Property of it in particular; ſo that my preſent clear Share is 107 *l.* inſtead of 106 *l.* and would have appear'd thus on the foregoing Accounts, had the Facts been apply'd regularly, as directed by the preceding Rules.

And thus it appears very evident, the Neceſſity there is for having the Facts regularly recorded, as it enables us to find out all Errors that have been committed, as well as to confirm us in thoſe Things that have been juſtly apply'd; and we keep the Facts ſeparate from the Accounts to prevent the confounding them one with the other, dividing them into Alterations that they may be the more diſtinctly and thoroughly conſider'd.

Admit the Facts, with their Stating, ſtood as followeth:

January 2. 1733.

	l.	*s.*	*d.*
I have at Beginning — — —	500	0	0
John Symonds owes me 20 hhds. of Tobacco on demand, worth	400	0	0
John Hughes owes me on demand — — —	27	0	0
Total	927	0	0

	l.	*s.*	*d.*
I owe *William Hicks* on demand — —	40	0	0
I owe *Samuel March* on demand — —	60	0	0
Total	100	0	0

Ditto the 5th.

	l.	*s.*	*d.*
Bought from *Simon Jones* 4 hhds. of Tobacco, paying him ready Money, at the Rate of 20 *l. per* hhd. — —	80	0	0

Ditto the 6th.

	l.	*s.*	*d.*
Sold to a Stranger 2 hhds. of Tobacco, receiv'd ready Money,	49	0	0

Ditto the 8th.

	l.	*s.*	*d.*
Lent *John Stacy* 100 *l.* for which I have got himſelf and his Brother Security, to pay me the 26th of *February* next, with 2 *l.* Intereſt, — — —	102	0	0

Sold

	l.	*s.*	*d.*
Ditto the 10th.			
Sold *Thomas Dighton* 2 hhds. of Tobacco, he giving me a Note payable two Months hence — — —	50	0	0
Ditto the 12th.			
Paid *William Hicks* of what I was owing him,	20	0	0
Ditto the 13th.			
Bought from *Jonathan Strange* 13 hhds. of Sugar, for which I paid him as follows:			
In ready Money — — — —	100	0	0
Given my Note, payable the 13th of *February* next	30	0	0
	130	0	0
Ditto the 14th.			
Sold 13 hhds. of Sugar, receiv'd ready Money, — —	100	0	0
Ditto the 15th.			
Having computed together the Debtor and Creditor Sides of Tobacco Account, I find the latter to exceed the former by 19 *l.* which my Share of the Extent is increas'd -	19	0	0
Ditto Diem.			
Having compar'd together the Debtor and Creditor Sides of Sugar, I find the former to exceed by 30 *l.* which my Share of the Extent is decreas'd — — — -	30	0	0
Ditto Diem.			
By examining Intereſt Account, I find 2 *l.* by which I have increas'd my Share of the Extent, — —	2	0	0

Folio I.

1733. Cash Dr.

		l.	s.	d.
Jan. 2	I have at first - -	200	0	0
6	Receiv'd for Tobac.	49	0	0
14	Receiv'd for Sugar	100	0	0

1733. *John Symonds* my Ac. in Tobac. Dr.

		hhds	l.	s.	d.
Jan. 2	He owes me on demand	20	400	0	0

1733. *John Hughes*, his Ac. current, Dr.

		l.	s.	d.
Jan. 2	He owes me -	27	0	0

1733. *Will. Hicks*, his Ac current, Dr.

		l.	s.	d.
Jan. 12	Paid him - -	20	0	0

1733. *Samuel March*, his Ac. current, Dr.

1733. My own clear Share Dr.

		l.	s.	d.
Jan. 15	Brought from Sugar	30	0	0

Folio I.

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 5	Laid out for Tobacco	80	0	0
8	Lent *John* and *William Stacey* - -	100	0	0
12	Paid *William Hicks*	20	0	0
13	Paid out for Sugar -	100	0	0

1733. *Per Contra* Cr.

		hhds	l.	s.	d.

1733. *Per Contra* Cr.

		l.	s.	d.

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 2	I owe him - -	40	0	0

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 2	I owe him - -	60	0	0

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 2	I have at first -	827	0	0
15	Brought from Tobac.	19	0	0
	—— from Interest	2	0	0

Folio

Folio II.

1733. Tobacco Dr.

		hhds.	l.	s.	d.
Jan. 5	Bought -	4	80	0	0
15	Carry'd to my own clear Share		19	0	0
		4	99	0	0

Folio II.

1733. *Per Contra* Cr.

		hhds.	l.	s.	d.
Jan. 6	Sold - - -	2	49	0	0
10	Sold to *Tho. Dighton* -	2	50	0	0
		4	99	0	0

1733. *John* and *William Stacey* Dr.

		l.	s.	d.
Jan. 8	They owe me the 26th of *Feb.* next	102	0	0

1733. *Per Contra* Cr.

		l.	s.	d.

1733. Interest Dr.

		l.	s.	d.
Jan. 15	Carry'd to my own clear Share	2	0	0

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 8	Allow'd me *per John* and *William Stacey* - - -	2	0	0

1733. *Thomas Dighton*, Dr.

		l.	s.	d.
Jan. 10	He owes me by Note, payable the 10th of *Mar.* next	50	0	0

1733. *Per Contra* Cr.

		l.	s.	d.

1733. Sugar Dr.

		hhds.	l.	s.	d.
Jan. 13	Bought - -	13	130	0	0

1733. *Per Contra* Cr.

		hhds.	l.	s.	d.

1733. *Jona. Strange*, Dr.

		l.	s.	d.

1733. *Per Contra* Cr.

		l.	s.	d.
Jan. 13	I owe him *per* Note of Hand, payable the 13th of *February* next - - -	30	0	0

And here we refer by the Dates of the Tranſactions to the Articles in the Application of them, by which the latter are more clearly and exactly diſtinguiſh'd, in the particulars of the former they belong to, than before, when we only refer'd by the Sums, and we are likewiſe the more readily led to ſuch Articles from their recorded Facts, in regard we can pretty well gueſs, by the Courſe of the Dates, as to the Order and Place they ought to ſtand in, among the reſt that appear enter'd on their reſpective Accounts.

But we are yet to obſerve, in the examining the Tranſactions from the Matter of Fact recorded, after the Manner already deſcrib'd, that we are led by the Conſideration of the Tranſactions themſelves, and the Rules we have for the applying the Alterations caus'd by them to the Accounts, where we think they ought to have been plac'd. Now ſuppoſe they be not found there, but by Miſtake have been enter'd on ſome other Account; or, if not by Miſtake, that they ſhould be enter'd on ſome other Account juſtly; which Account, notwithſtanding, I may have forgot to have kept, or not probably been inform'd of if it ſhould ſo happen that I were examining another Man's Affairs. Now I ſay I cannot find by the ſaid Matter of Fact where the Alterations are thus plac'd, without a general Enquiry through all the Accounts, becauſe I want a due Reference from the Fact to the Accounts, where the whole is adjuſted, and it's plain the Alphabet can be of no help to me in this Caſe; ſeeing, as I know not the Accounts, I cannot tell what Titles to look for to refer by to them; wherefore in every Tranſaction, as I ſtate the Particulars on the proper Accounts, I name the Titles of the Accounts to which I carry them, and the Sides of the Accounts I place them on; by which Means I am directed to the Accounts, and by the Dates I find the preciſe Articles the more readily, as aforeſaid. Before every Entry that is mention'd in a Tranſaction I place the Number of the Folio, where the Account it is plac'd in ſtands; and to diſtinguiſh the Debtor from the Creditor Entries, I draw a Line between the Numbers referring to them, leaving thoſe of the former above the Line, and thoſe of the latter under the Line. Likewiſe, for the more Exactneſs, I make a little Mark at every ſuch Entry mention'd, as I poſt them to their proper Accounts, and another when I have examin'd them; which prevents my poſting them oftener than once, and lets me know that I have already reconſidered them. For *Example*;

The

Folio II.

The Matter of Fact of the preceeding Accounts, with the Titles of the Accounts, Directions, Dates, Marks, Lines, &c. which ſtands as follows:

		l.	*s.*	*d.*
	January the Second, 1733.			
:1:	Caſh for five hundred Pounds by me - -	500	0	0
:1:	*John Symonds* my Account in Tobacco for 20 hhds. - -			
	Ditto due on demand - - - - - -	400	0	0
:1:	*John Hughes* his Account current, for what he is owing on demand - - - - - -	27	0	0
	Total of the Debtors	927	0	0
		l.	*s.*	*d.*
:1:	*William Hicks* his Account current, for ſo much due to him on demand - - - - - -	40	0	0
:1:	*Samuel March* his Account current, for ſo much due to him on demand - - - - - -	60	0	0
:1:	My own clear Share - - - - -	827	0	0
	The Total of the Creditors	927	0	0
	Ditto the 5th.	*l.*	*s.*	*d.*
:2:	Tobacco Debtor, and Caſh Creditor, 80 *l.* I having bought from *Simon Jones* 4 hhds. of Tobacco, paying ready Money - - - - -	80	0	0
	Ditto the 6th.			
:1:	Caſh Debtor and Tobacco Creditor 49 *l.* I having ſold to a Stranger 2 hhds of Tobacco for ready Money - -	49	0	0
:2:				
	Ditto the 8th.			
	John and *William Stacey*, Debtors, and ſeveral Accounts Creditor 102 *l.* I having lent the ſaid *John* 100 *l.* which he and his Brother are Securities for, payable the 26th of *February* next, with 2 *l.* Intereſt, *viz.*			
:1:	Caſh Creditor, for the Money which I lent - 100 0 0			
	Intereſt Creditor, for the Intereſt allow'd me 2 0 0	102	0	0
	Ditto the 10th.			
:2:	*Thomas Dighton* Debtor, and Tobacco Creditor 50 *l.* I having ſold him 2 hhds. of Tobacco, he giving me a Note payable in two Months, for - - - -	50	0	0

		l.	s.	d.
	Ditto the 12th.			
:1:	*William Hicks* his Account current Debtor, and Caſh Creditor 20 *l.* being ſo much paid in Part of what was due to him	20	0	0
:1:				
	Ditto the 13th.			
:2:	Sugar Debtor and ſundry Accounts Creditor 130 *l.* I having bought from *Jonathan Strange* 13 hhds. paying him as follows:			
:1:	Caſh Creditor, for ſo much ready Money paid him	100	0	0
:2:	*Jonathan Strange* Creditor for my Note given him for the Remainder, payable the 13th of *February* next	30	0	0
		130	0	0
	Ditto the 14th			
:1:	Caſh Debtor and Sugar Creditor for 100 *l.* 13 hhds. ſold for ſo much ready Money	100	0	0
:2:				
	Ditto the 15th.			
:2:	Tobacco Debtor and my own clear Share Creditor 19 *l.* I having compared together the Debtor and Creditor Sides of Tobacco Account, and find the latter to exceed the former by	19	0	0
:1:				
	Ditto diem.			
:1:	My own clear Share Debtor and Sugar Creditor 30 *l.* I having compared together the Debtor and Creditor Sides of Sugar Account, and find the former to exceed by	30	0	0
:2:				
:2:	Ditto diem.			
	Intereſt Debtor and my own clear Share Creditor 2 *l.* the latter exceeding the former by ſo much	2	0	0
:1:				

Here, by naming the Titles of the Accounts, I know that ſuch and ſuch Particulars are enter'd on the Debtor and Creditor Sides of them, and by the Figures referring in the Margin I am led directly thither, and judge whether they be rightly plac'd or not, according to to the foregoing Rules; as in the Accompt of Caſh, *January* the Second, I find, by the fact referring to it, on Folio I. that 500 *l.* is enter'd on the Debtor Side of it; by the Account of *John Symonds* in Tobacco, I know that there is plac'd on the Debtor Side of it 20 Hogſheads, charg'd with 400 *l.* and ſo on with the reſt that makes up the Condition of my Eſtate.

And

And again for the Creditors, or divided Proprietors of the Extent, I find the ſame Directions to the Accounts; as, that *William Hicks* is made Creditor for 40 *l.* on his own particular Account, and *Samuel March* on his alſo, and ſo on; and with regard to the Tranſactions, that ſuch and ſuch Particulars are plac'd to their proper Accounts, with ſuitable Directions, in the Manner of thoſe above, as there ought to be.

So that every Thing being now fully and orderly expreſs'd in fact, as well as properly plac'd in their ſeveral Accounts, we are enabled not only to diſcover the preſent Condition and Extent, as they are the certain Conſequences ariſing from the firſt Condition and Extent, with the Alterations that have happen'd to them, recorded; but alſo to demonſtrate to any indifferent Perſon, skill'd in thoſe Principles, that it is the preſent Condition and Extent, *&c.* by examining and comparing together the Facts with their Statings, in the Manner alreadyſhown; which therefore compleats the Art of *Italian* Book-Keeping, from the firſt Definition of it, the whole Subject being comprehended under the general Heads of the Condition and Extent of an Eſtate, as deſcribed and diſtinguiſh'd in the Introduction.

Here follows an Example, wherein the whole Principles that have been treated of are reſpectively apply'd to the Tranſactions, for diſcovery of the preſent Condition and Extent, *&c.* which the Reader is left to examine and compare, in the Method that has been already ſhewn to him.

Journal-

JOURNAL-BOOK. I.

London, May the 15th 1710.

Sundry Accounts Debtor, and my own clear Share Creditor, 1820 *l.* 17 *s.* 9 *d. viz.*

		l.	*s.*	*d.*
1	CASH Debtor, for ſo much reſting in ditto	870	0	0
2	*Jacob Jones*, at *Amſterdam*, his Account current, for ſo much he is owing on demand -	36	10	9
2	Ditto his Account upon Time, as owing the 12th of *July* next - - - -	34	7	0
2	Ditto my Account current, being 1300 Guilders, at 2 *s.* each, he is owing on demand - - -	130	0	0
2	Ditto my Account upon Time, for 2000 Guilders, payable the 6th of *December* next -	200	0	0
	Tobacco, for 20 hhds. remaining in my Cuſtody, of divers Sorts, *viz.*			
2	Plain *Oronoko* ditto 4 hhds - - -	37	0	0
2	Sweet-ſcented ditto 3 hhds - -	36	0	0
3	*Barbadoes* ditto 5 hhds. - -	49	0	0
3	*Virginia* ditto 3 hhds. - -	32	0	0
3	Sweet-ſcented *Jamaica* ditto 2 hhds.	26	0	0
3	Plain ditto 3 hhds. - - -	29	0	0
1		209	0	0
	Iſaac Brown for 520 Kerſies of different Kinds, *viz.*			
3	Ditto *Brown*, my Account in Northern ditto, for 100 ditto due to me on demand, - - - - -	60	0	0
4	Ditto *Brown*, my Account in *Kentiſh*, for 20 ditto due on demand - -	12	0	0
4	Ditto *Brown*, my Account upon Time in *Hantſhire* ditto, for 150 ditto due the 7th of *July* next - - - -	57	0	0
	Carry'd over	129	0	0
	Carry'd over			1479 17 9

		l.	s.	d.	l.	s.	d.		
	Brought over				1479	17	9		
	Brought over	129	0	0					
4	Ditto *Brown*, my Account current in ditto *Hantſhire*, for 50 due on demand - - - -	29	0	0					
4	Ditto *Brown*, my Account in *Yorkſhire* ditto, for 110 ditto due on demand - - -	72	0	0					
4	Ditto *Brown*, my Account in *Briſtol* ditto, for 90 ditto due the 3d of *December* next - - -	61	0	0					
					291	0	0		
5	*James Donney*, for what he is owing me on demand				20	0	0		
5	*Iſaac Dalton*, being ſo much he is owing me the 7th of *January* next - - -				30	0	0		
	Total - - -							1820	17 9

My own clear Share Debtor, and ſundry Accounts Creditor, 111 *l. viz.*

		l.	s.	d.		
1						
-						
5	*Jeremiah Strong* his Account, Conditional Creditor, for what I am owing ditto, provided he gets me a Paſs to *Spain* - - -	15	0	0		
5	*Joſeph Leybourn* ditto, for what I am owing on demand - - - - - - -	96	0	0		
	Total - - -				111	

Seventeenth ditto.

Caſh Debtor, and ſundry Accounts Creditor, 156 *l.* I having ſold for ready Money 13 hhds. of Tobacco, the particular Sorts of which are as followeth:

		l.	s.	d.		
1						
-						
2	Plain *Oronoko* ditto Creditor 4 hhds. - - -	39	0	0		
2	Sweet-ſcented *Oronoko* ditto 3 hhds. - -	34	0	0		
3	*Barbadoes* ditto 4 hhds. - - - -	49	0	0		
3	*Virginia* ditto 2 hhds. - - - -	34	0	0		
					156	

London,

London, May the 18th 1710.

Voyage to *Bourdeaux* in the *Fortune of War* Debtor, and ſundry Accounts Creditor, 110 *l.* I having ſhipp'd on board ditto, and conſign'd them to my Factor, *Patrick Jones*, at ditto Place, as followeth:

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
3	Sweet-ſcented *Jamaica* Tobacco Creditor, for 1 hhd. of ditto, put on board by myſelf	20	0	0			
3	Plain ditto 2 hhds.	10	0	0			
					30	0	0

Iſaac Brown Creditor, as followeth:

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
3	Ditto my Account in Northern Kerſies, for 100 ditto, put on board ditto Ship by my Order	70	0	0			
4	Ditto my Account in *Kentiſh*, for 20 of ditto Sort	10	0	0			
					80	0	0
							110

Ditto Diem.

6 *Iſaac Vanneck* Debtor, and *James Gurney* Creditor, ditto having drawn a Bill, payable to me on demand, by ditto *Vanneck*, for 350

Nineteenth Ditto.

6 Kerſies Debtor, and ſundry Accounts Creditor, 172 *l.* I having received 400 Kerſies, of divers Sorts, from *Iſaac Brown, viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
4	Ditto *Brown*, my Account upon Time in *Hantſhire* Creditor, for 160 ditto lent me, which I am to account for the 7th of *March* next	57	0	0			
4	Ditto *Brown*, my Account current in ditto, for 60 ditto received, for which I am to pay on demand	25	0	0			
4	Ditto *Brown*, my Account in *Yorkſhire*, ditto for 100 ditto received, which I am to pay on demand	70	0	0			
4	Ditto *Brown*, my Account in *Briſtol* ditto, for 80 ditto, which I am to account for to him the 7th of *December* next	20	0	0			
					172		

London,

London, May the 20th, 1710.

6 *James Butterfield*, my Account in Muſlin Debtor, and Caſh Creditor, I having bought from a Stranger 1000 Ells of Callico, at 2 Shillings and 6 Pence *per* Ell, which ſaid Callico I lent to ditto *Butterfield*, which he is to pay on demand 125

Twenty-firſt Ditto.

Deſperate Debts Debtor, and ſundry Accounts Creditor, 50 *l.*

6 the following Perſons having abſconded, makes it dubious whether I ſhall ever receive what they are indebted to me

		l.	*s.*	*d.*	
5	*James Donney* Creditor, for what he was owing on demand - - - - -	20	0	0	
5	*Iſaac Dalton*, being what is due the 17th of *January* next - - - - -	30	0	0	
					50

Twenty-ſecond Ditto.

Sundry Accounts Debtor, and *Jacob Conway* his Account conditional Creditor, 240 *l.* ditto having delivered me 14 hhds. of Sugar, as a Pledge to his performing ſome particular Things, agreed upon between us Two, and upon ditto Performance I am to return him double the Quantity of Sugar, *viz.*

		l.	*s.*	*d.*	
6	Sugar Debtor for 14 hhds. received - -	120	0	0	
1	My own clear Share for ditto 14 hhds. he is to receive for the Trouble of negotiating ditto Buſineſs	120	0	0	
6					240

Twenty-third Ditto.

Sundry Accounts Debtor, and my own clear Share Creditor, 1080 *l.* I having had left me, *per* Legacy of my Brother, *Arthur Tonſlon*, Eſq; as followeth:

Houſhold Goods Debtor for divers Sorts, *viz.*

	l.	*s.*	*d*	*l.*	*s.*	*d.*
3 Dozen of Walnut-tree Chairs at 10 *s.* each - - - -	18	0	0			
Carry'd over				18	0	0

				l.	*s.*	*d.*		
		Brought over		18	0	0		
		17 Large Cabinets - - -		400	0	0		
		6 Large Looking-Glaſſes - -		32	0	0		
		1 Velvet Bed - - -		210	0	0		
		2 Ditto Sattin - - - -		90	0	0		
							750	0 0
	6	Kerſies 157 of divers Sorts - - -					70	0 0
	7	*Juan Lopez* at *Lisbon*, for his Note of Hand, payable to my Brother - - - -					260	0 0
1								1080

Twenty-fourth Ditto.

	7	Wagers Account Debtor, and Caſh Creditor; wager'd with *Thomas Freeman* that the Ship *Fortune of War* does not arrive at *Bourdeaux* before the 26th of *June* next, he having ventured againſt me that it does 20 *l.* and ſtaked it in Mr. *Iſrael Swallow's* Hands, as I have likewiſe done mine, being only - - - - -	10

Twenty-fifth Ditto.

		Diſcounted Notes Debtor, and ſundry Accounts Creditor, 110 *l.* I having diſcounted a Note for ditto Sum to *Francis Jamineau*, payable three Months hence by *Francis Jones* -			
			l.	*s.*	*d.*
1		Caſh Creditor, for the Money paid for ditto Notes	204	0	0
8		Diſcount ditto, for the Money gained, the Note being for ſo much more - - -	6	0	0
					210

Twenty-ſixth Ditto.

	1	Caſh Debtor, and *Patrick Jones*, at *Bourdeaux*, my Account Creditor, I having received from *Moſes Francia* 100 *l.* in payment of which I this Day draw a Bill upon ditto *Jones* for 900 Livres payable at ½ Uſance, to the Order of *Samuel Renault*, the preſent Value of the ſaid Livres being worth	100

London

London, May the 27th, 1720.

Juan Lopez, at *Liſbon*, Debtor, and ſundry Accounts Creditor, 348*l.* 1*s.* 8*d.* I having bought and ſhipp'd on board the *Plymouth*, Captain *John Sands* Commander, on Account and *per* the Order of ditto *Lopez* 20000 *lb.* Weight of Sugar, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*			
	Caſh Creditor, being the Money paid for the ſaid Sugar.				335	6	8			
	Charges, *viz.*									
	To *Thomas Bearcroft* for weighing ditto Sugar	3	10	0						
	To *Thomas Gardiner* for Waterage, and his Care taken in ſhipping ditto Sugar	6	0	0						
					10	10	0			
	Charges of merchandizing ditto.									
	Allowed for my Trouble in buying ditto Sugar at Two-pence Half-penny *per* Pound				2	15	0			
								348	1	8
	Ditto Diem.									
	Caſh Debtor, and *James Butterfield* my Account in Muſlin, Creditor, I having received 125*l.* Such Sum being taken in Payment for 900 Ells of Muſlin that ditto was indebted to me							125		
	Ditto Diem.									
	Caſh Debtor, and *Jacob Jones*, at *Amſterdam*, my Account current, Creditor, ditto having remitted me 1200 Guilders at the preſent Exchange							136		

London, May the 27th, 1710.

This Day I have made Inſpection into the whole Set of Accounts, and find them to relate as followeth.

Ballance is made Debtor, and the following Accounts Creditor, to equal the reſpective Debtors in which they exceed.

9			l.	s.	d.			
1	-	Caſh for what is remaining - -	712	13	4			
2	-	*Jacob Jones*, at *Amſterdam*, his Account current	36	10	9			
2	-	Ditto his Account upon Time - -	34	7	0			
2	-	Ditto my Account current - - -	10	0	0			
2	-	Ditto my Account upon Time - -	200	0	0			
3	-	*Barbadoes* Tobacco, for ſo much remaining unſold - - - -	15	0	0			
3	-	*Virginia* ditto - - - -	15	0	0			
3	-	Sweet-ſcented *Jamaica* ditto - -	13	0	0			
3	-	Plain ditto - - - -	13	0	0			
4	-	*Iſaac Brown*, my Account in *Yorkſhire* Kerſies	7	10	6			
4	-	Ditto my Account in *Briſtol* - -	6	0	0			
5	-	Voyage to *Bourdeaux*, *&c.* - -	110	0	0			
6	-	*Iſaac Vaneck* - - - -	350	0	0			
6	-	Kerſies - - -	242	0	0			
6	-	*James Butterfield*, my Account in Muſlin	24	0	0			
6	-	Deſperate Debts - -	50	0	0			
6	-	Sugar - - - - - -	120	0	0			
7	-	*Juan Lopez* at *Liſbon* - - -	608	1	8			
7	-	Houſhold Goods - - -	750	0	0			
7	-	Wagers Account - - -	10	0	0			
7	-	Diſcounted Notes. - - -	210	0	0			
						3537	3	3

Ditto Diem.

The following Accounts are made Debtor, to equal their reſpective Exceſſes on the Creditor Sides, and Ballance is Creditor for the whole, *viz.*

			l.	s.	d.			
4		*Iſaac Brown*, my Account upon Time, in *Hantſhire* Kerſies - - - -	6	0	0			
4		Ditto my Account current ditto - -	7	0	0			
		Carry'd over	13	0	0			

Jeremiah

		Brought over				13	0	0	
	5	*Jeremiah Strong*, his Account conditional				15	0	0	
	5	*Joſeph Leybourn* - - - -				96	0	0	
	5	*James Gurney* - - -				350	0	0	
	6	*Jacob Conway* his Account conditional -				240	0	0	
	8	*Patrick Jones* at *Bourdeaux* my Account -				100	0	0	
	10	Charges Account - - -				10	0	0	
	1	My own clear Share - - -				2713	3	3	
9								3537	3 3
		London, May the 27th, 1710.							
	1	My own clear Share Debtor, and the following Accounts are made Creditor, to equal their reſpective Debtors *viz.*							
						l.	*s.*	*d.*	
2		Sweet-ſcented *Oroonoko* Tobacco -				2	0	0	
3		Plain *Jamaica* ditto - - -				6	0	0	
4		*Iſaac Brown* my Account in *Kentiſh* Kerſies				2	0	0	
4		Ditto my Account upon Time in *Hantſhire* ditto				6	0	0	
4		Ditto my Account current in ditto - -				11	0	0	
4		Ditto my Account in *Briſtol* ditto - -				35	0	0	
								62	
		London, May the 17th, 1710.							
		The following Accounts are made Debtor, to equal their reſpective Creditors, and my own clear Share is made Creditor for the whole, *viz.*							
						l.	*s.*	*d.*	
	2	Plain *Oroonoko* Tobacco - - -				2	0	0	
	3	*Barbadoes* ditto - - -				15	0	0	
	3	*Virginia* ditto - - - -				17	0	0	
	3	*Iſaac Brown* my Account in Northern Kerſies				10	0	0	
	4	Ditto my Account in *Yorkſhire* ditto -				5	10	6	
	8	Diſcount - - - -				6	0	0	
	8	Charges of merchandizing - -				2	15	0	
	2	*Jacob Jones*, at *Amſterdam*, my Account current				16	0	0	
	6	*James Butterfield* my Account in Muſlin -				24	0	0	
	3	*Jamaica* ſweet-ſcented Tobacco - :				7	0	0	
1								105	5 6

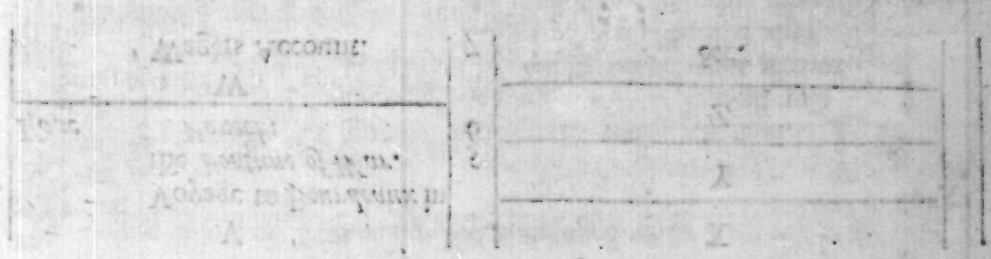
The

The ALPHABET belonging to LEIDGER *A.*

	A	
	B	
Iſaac	*Brown*, my Account in Northern Kerſies.	3
Ditto	*Brown*, my Account in *Kentiſh* ditto.	4
Ditto	*Brown*, my Account upon Time in *Hantſhire* ditto.	4
Ditto	*Brown*, my Account current in ditto.	4
Ditto	*Brown* my Accoun in *Briſtol* ditto.	4
Ditto	*Brown* my Account in *Yorkſhire* ditto.	4
James	*Butterfield*, my Account in Muſlin.	6
	Ballance.	9
	C	
	Caſh.	1
Jacob	*Conway*, his Account conditional.	6
	Charges Account.	8
	D	
James	*Donney.*	5
Iſaac	*Dalton.*	5
Deſperate	Debts.	6
	Diſcount.	8
	E	
	F	
	G	
James	*Gurney*	5
	H	
	Houſhold Goods.	7
	J	
Jacob	*Jones* at *Amſterdam*, his Account current.	2
Ditto	*Jones*, his Account up-Time.	2
Ditto	*Jones*, my Account current.	2
Ditto	*Jones*, my Account upon Time.	2
Patrick	*Jones*, at *Bourdeaux*, my Account.	8
	K	
	Kerſies.	6
	L	
Joſeph	*Leybourn.*	5
Juan	*Lopez* at *Liſbon.*	7
	M	
Charges of Merchandizing.		8
	N	
Diſcotuted Notes.		7
	O	
My	Own clear Share	1
	P	
	Q	
	R	
	S	
Jeremiah Strong, his Account conditional.		5
	Sugar.	6
	T	
Sweet-ſcented *Oronoko*	Tobacco	2
Plain	Tobacco	2
Barbadoes	Tobacco.	3
Virginia	Tobacco.	3
Sweet-ſcented *Jamaica*	Tobacco.	3
Plain	Tobacco.	3

	V Voyage to *Bourdeaux* in the *Fortune of War.*	5		X
Iſaac	*Vaneck.*	6		Y
	W Wagers Account.	7		Z &c.

Leidger



LEIDGER A.

My own clear Share Debtor.

1710					l.	s.	d.
May	15	I OWE to ſundry Perſons - -			111		
	22	Allow'd, refers to *Jacob Conway* his Account Conditional - - - -		6	120		
	27	Brought from ſweet-ſcented *Oroonoko* Tobacco -		2	2		
		Brought from Plain *Jamaica* ditto - -		3	6		
		Brought from *Iſaac Brown*, my Account in *Kentiſh* Kerſies - - - -		4	2		
		~~Brought from ditto, my Account upon Time in *Hantſhire* Kerſies - - - -~~		4	6		
		Brought from ditto, my Account current in ditto		4	11		
		Brought from ditto, my Account in *Briſtol* ditto - - - - -		4	35		
		Carry'd to Ballance, being ſo much clear Share remaining - - -		9	2713	3	3
					3006	3	3

Caſh Debtor.

1710				1			
May	15	I have at firſt - - - -			870		
	17	Receiv'd for divers Sorts of Tobacco -			156		
	26	Receiv'd, which is accounted for on *Patrick Jones*'s Account. - - -		8	100		
	27	Receiv'd, as appears by *James Butterfield*, my Account in Muſlin - - - -		6	152		
ditto		Receiv'd, refers to *Jacob Jones*, my Account current		2	136		
					1387		

Jacob Jones, at *Amſterdam*, his Account current Debtor.

1710							
May	15	He owes me - - - -		1	36	10	9

Per Contra, Creditor.

					l.	*s.*	*d.*
1710							
May	15	I HAVE in ſundry Securities			1820	17	9
	23	Increas'd *per* Legacy, as mention'd, particularly in Journal			1080		
	27	Brought from Plain *Oroonoko* Tobacco		2	2		
——	——	Ditto from *Barbadoes*		3	15		
——	——	Ditto from *Virginia*		3	17		
——	——	Ditto from *Jamaica* Sweet-ſcented		3	7		
——	——	Ditto from *Iſaac Brown*, my Account in Northern Kerſies		3	10		
——	——	Ditto from ditto *Brown*, my Account in *Yorkſhire* ditto		4	5	10	6
——	——	Ditto from Account of Diſcount		8	6		
——	——	Ditto from Charges of Merchandizing		8	2	15	
——	——	Ditto from *James Butterfield*, my Account in Muſlin		6	24		
——	——	Ditto from *Jacob Jones*, my Account current		2	16		
					3006	3	3

Per Contra, Creditor.

					l.	*s.*	*d.*
1710							
May	20	Paid out for Muſlin, which was ſent to *James Butterfield*, refers to ditto Account		6	125		
	24	Paid out, refers to Wagers Account		7	10		
	25	Paid out, refers to diſcounted Notes		7	204		
	27	Paid out, as appears by *Juan Lopez*'s Account		7	335	6	8
Ditto		Carry'd to Ballance		9	712	13	4
					1387		

Per Contra, Creditor.

					l.	*s.*	*d.*
1710							
May	27	Remains due, and is enter'd on Ballance Account		9	36	10	9

1710		*Jacob Jones*, at *Amſterdam*, his Account upon Time, Debtor.			*l.*	*s.* *d.*
May	15	He owes me, payable the 12th of *July* next -		1	34	7
1710		*Jacob Jones*, at *Amſterdam*, my Account current, Debtor.	Guilders.			
May	15	He owes me, enter'd on my own clear Share	1300	1	130	
	27	Carry'd to my own clear Share -		1	16	
			1300		146	
1710		*Jacob Jones*, at *Amſterdam*, my Account upon Time, Debtor.	Guilders.			
May	15	He owes me, payable the 6th of *December* next - - - -	2000	1	200	
		Sweet-ſcented *Oroonoko* Tobacco, Debtor.	hhds.			
1710						
May	15	I have - - - - -	3	1	36	
		Plain *Oroonoko* Tobacco, Debtor.	hhds.			
1710						
May	15	I have - - - -	4	1	37	
	27	Carry'd to my own clear Share -		1	2	
			4		39	
		Barbadoes Tobacco, Debtor.	hhds.			
1710						
May	15	I have - - - - -	5	1	49	
	27	Carry'd to my own clear Share - -		1	15	
			5		64	

Vir-

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
May	27	Remains due, and is carry'd to Ballance Account		9	34	7	

1710		*Per Contra*, Creditor.	Guilders.				
May	27	Receiv'd, as appears by Cash Account	1200	1	136		
ditto		Carry'd to Ballance - - -	100	9	10		
			1300		146		

1710		*Per Contra*, Creditor.	Guilders.				
May	27	Carry'd to Ballance - -	2000	9	200		

1710		*Per Contra*, Creditor.	hhds.				
May	17	Sold, as appears by Cash Account -	3	1	34		
	27	Carry'd to my own clear Share -			2		
			3		36		

1710		*Per Contra*, Creditor.	hhds.				
May	17	Sold, as refers to Cash Account - - -	4	1	39		

1710		*Per Contra*, Creditor.	hhds.				
					49	15	
May	17	Sold, refers to Cash Accounts - -	4	1			
	27	Carry'd to Ballance - -	1	9	64		
			5				

Per

1710 *Virginia* Tobacco, Debtor.

			hhds.		l.	s.	d.
May	15	I have - - -	3	1	32		
	27	Carry'd to my own clear Share -		1	17		
			3		49		

1710 *Jamaica* Sweet-ſcented Tobacco, Debtor.

			hhds.				
May	15	I have - - -	2	1	26		
	27	Carry'd to my own clear Share -		1	7		
			2		33		

1710 *Jamaica* Plain Tobacco, Debtor.

			hhds.				
May	15	I have - - -	3	1	29		

1710 *Iſaac Brown*, my Account in Northern Kerſies, Debtor.

			N. Kerſies.				
May	15	He owes me -	100	1	60		
	27	Carry'd to my own clear Share -		1	10		
			100		70		

1710 *Iſaac Brown*, my Account in *Kentiſh* Kerſies, Debtor.

			K. Kerſies.				
May	15	He owes me - -	20	1	12		

Iſaac

Per Contra, Creditor.

1710			hhds.		*l.*	*s.*	*d.*
May	17	Sold, refers to Cash Account - -	2	1	34		
	27	Carry'd to Ballance - -	1	9	15		
			3		49		

Per Contra, Creditor.

1710			hhds.		*l.*	*s.*	*d.*
May	18	Put on board the Ship *Fortune of War* now on her Voyage to *Bourdeaux* - -	1	5	20		
	27	Carry'd to Ballance - - -	1	9	13		
			2		33		

Per Contra, Creditor.

1710			hhds.		*l.*	*s.*	*d.*
May	18	Put on board the Ship *Fortune of War*, now on her Voyage to *Bourdeaux* - -	2	5	10		
	27	Carry'd to Ballance - - -	1	9	13		
Ditto		Carry'd to my own clear Share		1	6		
			3		29		

Per Contra, Creditor.

1710			N. Kerſies.		*l.*	*s.*	*d.*
May	18	Put on board the *Fortune of War*, now on her Voyage to *Bourdeaux*, by my Order	100	5	70		

Per Contra, Creditor.

1710			*K.* Kerſies.		*l.*	*s.*	*d.*
May	18	Put on board the *Fortune of War*, now on her Voyage to *Bourdeaux* by my Order	20	5	10		
	27	Carry'd to my own clear Share		1	2		
			20		12		

Per

1710		*Isaac Brown*, my Account upon Time in *Hantshire* Kersies, Debtor.	*H.* Kersies.	*l.*	*s.*	*d*
May	15	He owes me, payable the 7th of *July* next,	150			
	27	enter'd on my own clear Share		1	57	
		Carry'd to Ballance	10	9	6	
			160		63	

1710		*Isaac Brown*, my Account current, in *Hantshire* Kersies, Debtor.	*H.* Kersies			
May	15	He owes me	50	1	29	
	27	Carry'd to Ballance	10	9	7	
			60		36	

1710		*Isaac Brown*, my Account in *Yorkshire* Kersies, Debtor.	*Y.* Kersies.			
May	15	He owes me	110	1	72	
	27	Carry'd to my own clear Share		1	5	10 6
			110		77	10 6

1710		*Isaac Brown*, my Account in *Bristol* Kersies, Debtor.	*B.* Kersies.			
May	15	He owes me, payable the 3d of *December* next	90	1	61	

1710		*James Donney*, Debtor.				
May	15	He owes me		1	20	

1710		*Isaac Dalton*, Debtor.				
May	15	He owes me, payable the 7th of *January* next		1	30	

Jeremiah

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
			H. Kerſies.				
May	19	Receiv'd, as appears by Kerſies Account, for which I am to account the 7th of *Mar.* next	160	6	57		
	27	Carry'd to my own clear Share -		1	6		
			160		63		

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
			H. Kerſies.				
May	19	Receiv'd, as appearrs by Kerſies Account	60	6	25		
	27	Carry'd to my own clear Share -		1	11		
			60		36		

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
			Y. Kerſies.				
May	19	Receiv'd, refers to Kerſies Account -	100	6	70		
	27	Carry'd to Ballance - -	10	9	7	10	6
			110		77	10	6

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
			B. Kerſies.				
May	19	Receiv'd, refers to Kerſies Account, which I am to account for the 7th of *Decem.* next	80	6	20		
	27	Carry'd to Ballance - -	10	9	6		
Ditto		Carry'd to my own clear Share -		1	35		
			90		61		

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
May	21	Diſcharg'd him, as appears on deſperate Debts Account		6	20		

1710		*Per Contra*, Creditor.			*l.*	*s.*	*d.*
May	21	Diſcharg'd him, refers to deſperate Debts -		6	30		

					l.	s.	d.
1710		*Jeremiah Strong*, his Account conditional Debtor.					
May	27	Carry'd to Ballance - -		9	15		
1710		*Joseph Leybourn*, Debtor.					
May	27	Carry'd to Ballance - -		9	96		
1710		Voyage to *Bourdeaux*, in the *Fortune of War*, Debtor.					
May	18	Put on board ditto Ship, and consign'd to my Factor, *Patrick Jones*, as follows:					
—	—	Sweet-scented *Jamaica* Tobacco 1 hhd. -		3	20		
—	—	Plain ditto 2 hhds. - -		3	10		
—	—	100 Northern Kersies, by *Isaac Brown*, on my Account		3	70		
—	—	20 *Kentish* ditto, by ditto, on my Account -		4	10		
					110		
1710		*James Gurney*, Debtor.					
May	27	Carry'd to Ballance - -		9	350		
1710		*Isaac Vaneck*, Debtor.					
May	18	He owes, *per* Bill drawn by *James Gurney* -		5	350		
1710		Kersies Debtor.					
			Kersies.				
May	19	Receiv'd, as appears by several Accounts, mention'd in Journal - -	400		172		
	23	Increas'd, my own clear Share, refers to ditto Account - - - -	157	1	70		
			557		242		
1710		*James Butterfield*, my Account in Muslin, Debtor.					
			Ells.				
May	20	Lent ditto, as bought from a Stranger, refers to Cash Account - -	1000	1	125		
	27	Carry'd to my own clear Share -		1	24		
			1000		149		

					l.	s.	d
1710		*Per Contra*, Creditor.					
May	15	I owe him - - -		1	15		
1710		*Per Contra*, Creditor.					
May	15	I owe him - - -		1	96		
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance - - -		9	110		
1710		*Per. Contra*, Creditor.					
May	18	I owe him for a Bill upon *Iſaac Vaneck* -		6	350		
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance - -		9	350		
1710		*Per Contra*, Creditor.					
			Kerſies.				
May	27	Carry'd to Ballance - - -	557		242		
1710		*Per Contra*, Creditor.					
			Ells.				
May	27	Receiv'd, as appears by Caſh - -	900	1	125		
Ditto		Carry'd to Ballance - - -	100	9	24		
					149		

					l.	s.	d.
		Desperate Debts, Debtor.					
1710 *May*	21	Discharg'd *James Donney*, as an indubitable Security, as appears by ditto Account - -		5	20		
Ditto		As also *Isaac Dalton* - - -		5	30		
		***Jacob Conway*, his Account conditional, Debtor.**					
1710 *May*	27	Carry'd to Ballance - -		9	240		
		Sugar Debtor.					
1710 *May*	22	Receiv'd from *Jacob Conway*, refers to ditto Account conditional- - - -	hhds. 14	6	120		
		Houshold Goods Debtor.					
1710 *May*	23	3 Dozen of Walnut-tree Chairs increas'd in my own clear Share - - -		1	18		
		17 Large Cabinets, ditto -			400		
		6 Large Looking-Glasses -			32		
		1 Velvet Bed Ditto - - -			210		
		2 Ditto Sattin, Ditto - -			90		
					750		
		***Juan Lopez*, at *Lisbon*, Debtor.**					
1710 *May*	23	Per Note of Hand, increas'd of my own clear Share, refers to ditto Account - -		1	260		
	27	Owes me, refers to several Accounts, as mention'd in Journal - - -			348	18	
					608	18	
		Wagers Account Debtor.					
1710 *May*	24	Ventur'd, and stak'd the Money, that the *Fortune of War* does not arrive at *Bourdeaux* before the 26th of *June* next - - -		1	10		

Dis-

					l.	s.	d.
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance		9	50		
1710		*Per Contra*, Creditor.					
May	22	I am owing, as appears by sundry Accounts, mention'd in Journal			240		
1710		*Per Contra*, Creditor.	hhds.				
May	27	Carry'd to Ballance	14	9	120		
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance		9	750		
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance		9	608	18	
1710		*Per Contra*, Creditor.					
May	27	Carry'd to Ballance		9	10		

Per

				l.	s.	d.
1710		Discounted Notes Detor.				
May	25	Discounted a Note, for so much to *Francis Jamineau*, payable three Months hence to ditto, or Order, by *Francis Jones*, refers to sundry Accounts, mention'd in Journal - - -		2	10	
1710		Discount Debtor.	1			
May	27	Carry'd to my own clear Share - - -		6		
1710		*Patrick Jones*, at *Bourdeaux*, my Account, Debtor.	9			
		Livres.				
May	27	Carry'd to Ballance - - - - - 900		100		
			9			
1710		Charges Debtor.				
May	27	Carry'd to Ballance - - -		10		
	27					
1710		Charges of Merchandizing, Debtor.				
May	27	Carry to my own clear Share -	1	2	18	

Per

				l.	*s.*	*d*
1710		*Per Contra*, Creditor.				
May	27	Carry'd to Ballance - - -	9	210		
1710		*Per Contra*, Creditor.				
May	25	Allow'd me for diſcounting a Note, refers to ditto Account - - -	7	6		
1710		*Per Contra*, Creditor.				
May	26	I owe him, refers to Caſh Account - Livres. 900	1	100		
1710		*Per Contra*, Creditor.				
May	27	Charges which I am accountable for, for Things ſhipp'd off on *Juan Lopez*, at *Liſbon's* Account, *viz.*	7			
		I owe to *Thomas Bearcroft* -		3	10	
		To *Thomas Gardiner* - - -		6	10	
				10	15	
1710		*Per Contra*, Creditor.				
May	27	Allow'd me, *per Juan Lopez*, at *Liſbon* -	7	2		

1710		Ballance Debtor.		*l.*	*s.*	*d.*
May	27	Reſting in Caſh	1	712	13	4
		Brought from *Jacob Jones*, at *Amſterdam*, his Account current	2	36	10	9
		Ditto his Account upon Time	2	34		
		Ditto my Account current	2	10		
		Ditto my Account upon Time	2	200		
		Ditto from *Barbadoes* Tobacco Account	3	15		
		Ditto from *Virginia*	3	15		
		Ditto from plain *Jamaica*	3	13		
		Ditto from Sweet-ſcented	3	13		
		Ditto from *Iſaac Brown*, my Account in *Yorkſhire* Kerſies	4	7	10	6
		Ditto my Account in *Briſtol*	4	6		
		Ditto from Voyage to *Bourdeaux*, &c.	5	110		
		Ditto from *Iſaac Vaneck*	6	350		
		Ditto from Kerſies	6	242		
		Ditto from *James Butterfield*, my Account in Muſlin	6	24		
		Ditto from Deſperate Debts	6	50		
		Ditto from Sugar	6	120		
		Dito from *Juan Lopez*, at *Liſbon*	7	608	1	6
		Ditto from Houſhold Goods	7	750		
		Ditto from Wagers Account	7	10		
		Ditto from diſcounted Notes	7	210		
				3537	33	

1710		*Per Contra*, Creditor.		*l.*	*s.*	*d.*
May	27	Brought from *Iſaac Brown*, my Account upon Time in *Hantſhire* Kerſies	4	6		
		Ditto my Account current in ditto	4	7		
		Ditto from *Jeremiah Strong*, his Account conditional	5	15		
		Ditto from *Joſeph Leybourn*	5	96		
		Ditto from *James Gurney*	5	350		
		Ditto from *Jacob Conway* his Account conditional	6	240		
		Ditto from *Patrick Jones*, at *Bourdeaux*, my Account	8	100		
		Ditto from Charges Account	10	10		
		Brought from my own clear Share to ballance this Account	12	7 13	3	3
				3537	3	3

P Some

Some Reflections relating to the Application of *Italian* Book-Keeping.

AND thus having ſhewn the Reader the direct Way of applying the Principles in the Journal and Leidger, I ſhall next proceed to a more conciſe Way of applying them in other inferior Books; but ſeeing every Thing before it will be requiſite to be regulated in this Way, muſt neceſſarily ſuffer ſome Reſtrictions, in order thereunto, it will therefore be convenient that I ſhould ſhew what the Nature of theſe Reſtrictions are; and which I can no better ways do, than by ſome Reflections on the laſt State of my Affairs; wherein is contain'd ſeveral Examples of Things, ſome of them being requiſite to be regulated in this Way, and others not; both which I ſhall diſtinctly treat of, and conſider the Difference that there is between them.

To begin then with the former: And firſt for the Example of Houſhold Goods, which are a Part of the Legacy left by my Brother, as recorded in the Tranſactions, Page 4, 5. of the Journal, and which appear to be as follows: *viz.* 3 Dozen of Walnut-Tree Chairs, at 10 Shillings each, 18 *l.* 17 Large Cabinets, 400 *l.* ſix large Looking-Glaſſes, 32 *l.* 1 Velvet Bed, 210 *l.* 2 ditto Sattin, 90 *l.* likewiſe theſe Particulars appear to be again expreſſed and ſtated in the Leidger, Folio 7. under ſuch general Title of Houſhold Goods, as aforeſaid.

But now ſuppoſe I had taken ſuch Particulars, when they firſt occur'd in the Tranſaction, and ſtated them in another inferior or private Book, as thus:

Book A. Folio I.

Houſhold Goods left me by my Brother *Arthur Tonſlow*, as *per* Journal, Page 4, 5.				The Diſcharge of the Houſhold Goods, mentioned *per Contra*.			
1710	*l.*	*s.*	*d.*		*l.*	*s.*	*d.*
May 23. 3 Dozen of Walnut-Tree Chairs at 10 *s.* each	18	0	0				
17 Large Cabinets -	400	0	0				
6 Large Looking-Glaſſes	32	0	0				
1 Velvet Bed -	210	0	0				
2 Ditto Sattin -	90	0	0				

Here

Here it is plain I need only take theſe Particulars generally into the Journal and Leidger, that is the total Sum, and what the Quality of them is, ſo the Poſtings in ſuch two Books would have ſtood as thus:

Firſt, in the Journal, Houſhold Goods Debtor, and my own clear Share Creditor, 750 *l.* I having had bequeath'd of diverſe Sorts by my Brother, *Arthur Tonſlow*, the Particulars appearing from the Book mark'd Letter A. Folio I. and ſecondly in the Leidger according to ſuch Directions, that is to ſay, the preciſe Entries in this Manner: Firſt, on my own clear Share Account, increaſed by Legacy of my Brother, refers to Journal, 750 *l.* and on Houſhold Good's Account, bequeath'd to me by my Brother, refers to Journal, 750 *l.* So that I can always be inform'd of ſuch Particulars by the Reference of the Journal, to the exact Page of the Book wherein they are enter'd; and thus I ſave the Trouble of expreſſing them twice, *viz.* in the Journal and Leidger, as has been the Method hitherto obſerved.

And if I ſhould receive more Houſhold Goods, I uſe the ſame Method with them; or if I ſhould diminiſh or part with any, I make the Entry of ſuch Particulars on the diſcharge Side, oppoſite to thoſe made of their reſpective Charges on the contrary Side, not forgeting to bring them generally into the Journal and Leidger, that, the whole State of my Affairs being contained therein, they may be the more eaſily traced and conſidered, in the Manner I have already deſcribed.

The Second Inſtance wherein we may expreſs Things more conciſely, is, the Charges due to the following Perſons, on account of 20000 *lb.* Weight of Sugar ſent to *Juan Lopez*, at *Liſbon*, *viz.* to *Thomas Bearcroft*, for weighing ditto Sugar 3 *l.* 10 *l.* to *Thomas Gardiner* for Waterage and his Care taken in ſhipping it off, 6 *l.* 10 *l.* which Particulars appear to be exactly recorded and ſtated, *viz.* in the Journal Page 6. and Leidger Folio 8. ſo far as concerns theſe two Perſons, under the general Title Charges. But ſuppoſe I had allow'd a ſeparate Folio of the former Book for ſtating ſuch Particulars in, as thus:

Book A. Folio II.

Diſcharge of the Perſons as mention'd *per Contra.*	*l.*	*s.*	*d.*	Several Perſons which I am indebted to.	*l.*	*s.*	*d.*
				1710.			
				May 27. I owe to *Thomas Bearcroft* for weighing 20000 *lb.* of Sugar, as *per* Journal Page 6.	3	10	0
				To *Thomas Gardiner*, for Waterage, and his Care taken in ſhipping ditto, as *per* ditto Book -	6	10	0

Then the recording the Fact in the Journal would be as thus, that is ſo far of it as relates to the Perſons above concern'd, Charges Debtor 10 *l.* as Book A. Folio 2. and in the Leidger, after the ſame general Manner as this directs, for the Reaſons before conſidered.

Thirdly the Fact of the 21ſt of *May*, 1710, Journal Page 4. and Leidger Folio 6. ſo far as concerns the preſent Securities, in the Alteration of their Quality from what it was before, might have been regulated, as thus, by the ſame inferior Book.

Book A. Folio III.

Sundry Perſons indebted to me, which I am dubious of receiving.	*l.*	*s.*	*d.*	Diſcharge of the Perſons mention'd *per Contra*	*l.*	*s.*	*d.*
1710							
May 21 *James Doney* due on demand, as *per* Journal Page 4 - -	200	0	0				
Ditto *Iſaac Dalton*, for what is due the 17th of *January* next, at *per* ditto -	30	0	0				

And Laſtly, the Fact of the 18th of *May*, Journal Page 3. and Leidger Folio 5. ſo far as concerns the Voyage Account, as thus:

Book A. Folio III.

Goods ſhipp'd on Board the *Fortune of War*, Captain *Smart*, and conſign'd to my Factor, *Patrick Jones* at *Bourdeaux*, as *per* Journal, Page 3.	*l.*	*s.*	*d.*	Diſcharge of the Goods mention'd *per Contra*.	*l.*	*s.*	*d.*
1710							
May 18. 1 Hhd. of ſweet-ſcented Tobacco - -	20	0	0				
2 Hhds. Plain ditto -	10	0	0				
100 Northern Kerſies	70	0	0				
20 *Kentiſh* ditto -	10	0	0				

N. B. When theſe Accounts increaſe to any conſiderable Bulk, from having divers Alterations plac'd upon them, ſo as to take up two, or three, or more Folio's, we ſtate them in ſeparate Books, and ſo refer to them, in the ſame Manner as we do now to theſe Accounts.

But here, in this laſt Inſtance, it is neceſſary to obſerve, that the Journal ought, notwithſtanding, to record the Particulars of the Fact in the Manner

Manner it appears to do, in order to direct us to the Accounts affected, and on which they are to be found enter'd on the Creditor Sides of them, reſpectively in the Leidger, tho' the Voyage Account in the Leidger may be general, and as thus: Shipp'd off ſundry Goods, as *per* Journal, Page 3, 110 *l.* However, we are to conſider that, as the Voyage Account in the inferior Book, ſtated above, is intended for no more than a bare Memorandum or Inventory of the Things whilſt they are thus depending, without Probability of any Alterations happening, or at leaſt being placed upon it; ſo the recording ſuch Things in fact in the Journal muſt have anſwered the Purpoſe as well, by the ſame Reaſon of there happening no Alterations, and which elſe would deſtroy and confound the Calculations that are neceſſary to be made of them; and therefore that Account, with regard to the preſent Information we receive from it, is entirely uſeleſs; but yet it is better to have theſe Particulars kept in other Places, and not in the Journal, unleſs for the Reaſon I have juſt now mention'd; for if we conſider that at the ballancing the Books, if the Voyage Account happens not to be diſcharged and made an End of, which is the Caſe at preſent, we muſt be obliged to to take the Particulars which we find in the old Journal into the new one; and ſo as long as they thus ſtand, this muſt be the Method of tranſplacing them from old to new Books, whenever we make a Ballance, as aforeſaid, (unleſs we refer from all the ſubſequent Journals to that firſt original Journal that has the Particulars recorded in it, and then indeed ſuch References may be all generally made, tho' I cannot eſteem this Way to be ſo good, for Reaſons that the Reader will naturally come into hereafter,) which may eaſily be conceiv'd vaſtly troubleſome; whereas the ſtating Things after the Method above, entirely prevents it, and we can always refer to them in the ſame Manner as we did at firſt.

Or in any of theſe Caſes that require barely an Inventory of the Things, *&c.* if there happen to be any original Facts or Vouchers, we may make them ſerve in Place of theſe Accounts; as in this particular Inſtance of the Voyage Account, ſtated in the inferior Book, which may very allowably be omitted, and we refer to the Bill of Lading for the ſame Informations and Inſtructions; again, in the Caſe of Houſhold Goods, if no Alterations happen, we need keep no regular Account of them, in the Method above ſhewn, but the original Fact or Inventory will be ſufficient, and ſo of all other Things whatſoever that are attended with the ſame Circumſtances as aforeſaid. But if, on the contrary, there appears any Proſpect of Alterations happening, then is it plain theſe Accounts will be abſolutely neceſſary for giving us the Conſequence of ſuch as ſhall be plac'd upon them, ſtill ſuppoſing the Alterations to be plac'd in ſuch a Manner, as we have before ſeen by the Principles is capable of making them evident from ſuch general Accounts.

Now, whenever we begin to reduce Things in an inferior Book, after the Method above ſhewn, we muſt have regard to the Tranſactions that may

may happen, occaſioning Alterations in the Accounts ſo ſtated in it; for it is very evident that at firſt all Things might be thus reduc'd, (I mean ſo as to be taken into the Journal and Leidger generally, with no regard to whether they are ſtated on one or more Accounts, becauſe that might be neceſſary or not, from the Number of Alterations to be apply'd,) ſeeing fore the preſent they will appear, in every Circumſtance, exact and clear from hence; and therefore, were it not for ſome Difficulty, or Obſtacle, in entering the Tranſactions, we ſhould always make uſe of this Method; becauſe it is, in the firſt ſetting out, much more conciſe, and effected with leſs Trouble.

But we are to conſider, that whereas at firſt we took the ſeveral Articles contain'd in the Accounts in the inferior Book, and poſted them generally into the Journal and Leidger; I ſay, as it plainly appears that, by ſuch general Poſting of the Things, we made the Method more conciſe, and effected with leſs Trouble; ſo muſt we likewiſe take the Tranſactions that are plac'd, according to the Alterations they occaſion'd in ſuch Accounts, generally by Numbers after the ſame Manner; for if we were to take them ſingly, we ſhould manifeſtly create a Trouble rather than ſave any by this Method, and conſequently it ought to be diſus'd, as it does not anſwer the Purpoſe for which it was intended.

And in order for this general poſting of the Tranſactions they muſt all exactly agree together, ſo as to affect my Circumſtances in one ſettled Method and Form: For Inſtance, in the Caſe of Charge's Account, all the Tranſactions that are to happen, which occaſion Alterations in it, we ſuppoſe to be the Payment of the ſeveral Perſons there mention'd their reſpective Sums owing them; and by this Means the only Accounts that can poſſibly, be affected in the Leidger, are theſe two, *viz.* Caſh and Charges, and into them I carry all the Tranſactions that are found plac'd upon Charges Account in the inferior Book; that is to ſay, by Parcels, as many at a Time as I think convenient; ſo the Journal need only to record them, as thus: Charges Debtor, and Caſh Creditor, for ſundry Perſons paid, as *per* Book A, Folio 2; and here I am at all Times as eaſily inform'd of the Proprietors, when they are diſcharg'd, as at the Beginning, when they became a Charge upon me.

Or ſuppoſe the Tranſactions reſtricted as above, *viz.* to the Payment of the ſeveral Perſons their reſpective Sums, yet not ſuch Sums to be paid at once, but at ſeveral different Times, wherefore we ought to allow ſeparate Accounts for the Perſons, this makes it nevertheleſs neceſſary, that they ſhould be ſtated in an inferior Book, by reaſon of the Reſtriction of the Tranſactions, as aforeſaid; for their being all ſuppos'd to be of the ſame Nature, makes it that the poſting of them into the Journal and Leidger may be made the ſame, from theſe many Accounts, as in the foregoing Inſtance, where we ſuppoſed but one general Account to be kept, as thus. Charges Debtor, and Caſh Creditor, for ſundry Perſons paid, as *per* Book, Folio , and *per* ſuch and ſuch Accounts doth appear; only we ſee this Difference

ference in the Journal, of Reference to the particular Accounts where the Tranſactions are taken from is indeed neceſſary; but the Leidger has nothing at all different in it.

And likewiſe the Account of deſperate Debts, in the inferior Book, the Tranſactions that occaſion Alterations, and are poſted to it, muſt all exactly agree together, ſo as to affect the ſame Accounts; as, ſuppoſe the Perſons there mention'd pay me their reſpective Sums they are owing, then in the Journal we ſay, Caſh Debtor, and deſperate Debts Creditor, for payment of ſuch and ſuch Perſons, as *per* Book A, Folio 3; or ſhould I happen to give them a general Releaſe from ever paying me, then the poſting would be Profit and Loſs Debtor, and deſperate Debts Creditor, for ſo many Perſons given a geneal Releaſe to, as *per* &c. in each of which Caſes we ſee plainly the Tranſactions agree together ſo in their Natures, that we can expreſs as many of them as we pleaſe at once, and join them likewiſe in their Statings, upon the ſame Accounts in the Leidger.

It is to be obſerv'd here, that when we apply the Alterations to the Accounts ſtated in an inferior Book, we at the ſame Time expreſs the Nature and Conditions of the Tranſactions that caus'd them; for without this it is very likely I ſhould forget ſuch Tranſactions, in regard to the Diſtance of Time there is between their happening, and the Poſtings that are made of them into the Journal and Leidger. Indeed in any of the above-mention'd Inſtances, we can hardly avoid expreſſing the Nature and Conditions of the Tranſactions, as they are ſo very ſhort, and do not occaſion any more Words than what we ſhould be apt to uſe only in the applying the Alterations. But in ſome Caſes it may happen not to be ſo; and therefore, whether they be long or ſhort, it appears now we ought fully and clearly to relate them, for the Reaſon that has been given above.

Now if we do not reſtrict the Tranſactions in this Manner, but that they ſhould happen to be of various and diſtinct Natures one from the other, we muſt be oblig'd to record them ſeparately in Fact in the Journal, notwithſtanding they had been before done ſo to in the Accounts in the inferior Book; as for *Example:*

At the Beginning, Journal Page 1, it appears I have ſeveral Accounts with *Jacob Jones*, at *Amſterdam*, *viz.* his and my Accounts current upon Time, *&c.* all which, according to ſuch Directions we have ſtated in the Leidger, Folio 1, 2. But ſuppoſe I was to have all theſe Accounts (for ſuch Diſtinctions there are of the ſame Neceſſity) ſtated in an inferior Book, then the Journal and Leidger need only to expreſs them generally, as thus: *Jacob Jones*, at *Amſterdam*, Debtor, for divers Sums he is owing, 1270 *l.* as *per* Book , Folio , on ſuch and ſuch Accounts doth appear; next in the Leidger, on *Jacob Jones*'s Account, he is owing me, as *per* Journal, 1270 *l.* This, I ſay, we may do at preſent; but let us conſider the Tranſactions that occaſion Alterations in theſe Accounts, as how they are to be ſtated to them, and recorded in the Journal.

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The Tranſaction of the 27th of *May*, Journal Page 6, whereby it appears *Jacob Jones* remitted to me 1200 Guilders, at the preſent Exchange, 136 *l.* in Part of what he was owing on demand; wherefore ſuch muſt be plac'd to that Account of his which is ſo diſtinguiſh'd in the inferior Book, at the ſame Time not forgetting to expreſs the Nature and Conditions of the Tranſactions along with the Entry, as has been mention'd above. And ſuppoſe this other Tranſaction to happen ſome Time afterwards, *viz.* receiv'd 2 hhds. of Tobacco, in payment of the 100 Guilders, Value 12 *l.* then this being plac'd as the former, the moſt general Method for poſting theſe two Tranſactions into the Journal is as follows:

Sundry Accounts Debtor, and *Jacob Jones* at *Amſterdam* Creditor, 148 *l.* *viz.* Caſh for 1200 Guilders remitted to me, at the preſent Exchange 136 *l.* Tobacco, for 2 hhds. paid me in Place of 100 Guilders he was owing me, at the preſent Exchange worth 12 *l.* as *per* Book , Folio , on my Account current doth appear. So that the different Nature and Conditions of the Tranſactions muſt here be expreſs'd, in order to underſtand them, and juſtify the Alterations that are ſaid to be made in the Leidger; and if there were never ſo many Tranſactions, differing thus from one another, they muſt every one be ſeparately expreſs'd in the Journal; that is to ſay, there muſt be a diſtinct Relation made of the Facts of them, with proper Referrences, as appears in the two Tranſactions above. (For tho' at firſt View, one might imagine it to be better to have the Journal only mention the Entries that are caus'd by theſe Tranſactions, and made on the Accounts in the Leidger, without any thing of the Tranſactions themſelves; but for Proof of the Nature and Conditions of ſuch, and the rightly applying them according thereto, refer to the Alterations that have been plac'd on the Accounts in the inferior Book, this perhaps the Reader may conceive would anſwer the Purpoſe as well; but, beſides many Inconveniences attending ſuch Method, it would actually coſt as much, or rather more, Time and Labour to properly adapt ſuch References, ſo that I might not run into Confuſion, as to purſue the other that I am ſpeaking of.) From which it is plain that I gain no Advantage by keeping an inferior Book in this Caſe, by Reaſon every Thing requires to be expreſt in it with the utmoſt Particularity. So that conſequently I am at the Expence of a double Trouble, *viz.* recording the Tranſactions in Fact twice over, and theſe Tranſactions as they happen to increaſe in Number, ſo will it occaſion the Method in general to be more troubleſome, and we ſhall ſoon make amends by this Means for the Trouble which was ſav'd at the firſt Beginning; likewiſe we ſee theſe Referrences which are now abſolutely neceſſary to be made, (I mean to the Accounts in the inferior Book) would by the Uſe of the Journal and Leidger, having the Tranſactions particularly recorded and ſtated therein, be entirely prevented.

Another Reaſon againſt Tranſactions that are of various and different Natures from each other, being adjuſted in this Method, is, that the writing

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the Accounts in the inferior Books will be exceedingly ſwell'd by having ſuch Tranſactions written in them, the Inconveniency of which ſee more fully explained in the treating of the Caſh Book; whereas when we ſuppoſe the Traſactions reſtricted, as above, then upon either Side of the Account expreſſing only one of them, the reſt we need no more Words to, than to ſhew that they are like that, and which will take up juſt the ſame Space as ſo many Alterations; by this Means the Accounts are very much reduc'd in their Bulk, to what they would be, if ſuch kind of Tranſactions were to be plac'd upon them as aforeſaid.

And next with regard to the Leidger, we gain no greater Advantage by the entring theſe Tranſactions in it, than that ſingle Poſting made on *Jacob Jones*'s Account, in which indeed we may be general with all the Sums that are contain'd in the Accounts in the inferior Book, becauſe it appears they ſo far exactly agree together as to admit of it, and we can refer back to ſuch Accounts for the Particulars whenever we have a Mind to it. But as to the other Accounts which are affected in the Leidger, *viz.* Caſh and Tobacco, they have but a ſingle Entry to be plac'd on each, and ſo cannot poſſibly be generaliz'd; and this is likely to follow whenever the Tranſactions that happen are of different and diſtinct Natures one from the other; for their being ſo naturally cauſes a Man's Circumſtances to be affected variouſly, and therefore I cannot have above a ſingle Entry or ſo to be plac'd upon the ſame Account.

It may readily be concluded, from all that has been ſaid, that in order to have Things adjuſted in an inferior Book, the Tranſactions which occaſion Alterations in them, ought to be reſtricted in every Circumſtance, ſo as to be exactly alike, excepting the Quantity, or Sum, which ſuch Tranſactions conſiſt of, which are allow'd to be different, either in Largeneſs or Value; becauſe it appears, notwithſtanding, I can record and ſtate them generally in the Journal and Leidger; but if ſuch Tranſactions happen to be different in their Natures and Conditions one from the other, then it appears they will not admit of being generaliz'd at all in the former, and in the latter only ſo far as has been mention'd above. In a Word, I ſay, it is plainly a greater Trouble to enter two, or more, different Tranſactions in an inferior Book, and afterwards poſt them into the Journal and Leidger, (let the Reader ſuppoſe any Way that he pleaſes to himſelf, ſo as it does but anſwer the Purpoſe of this Art) than it would be to have them fully and particularly expreſs'd and ſtated in the Journal and Leidger, without any of ſuch Books. We are therefore to conſider theſe two Methods, as thus: Firſt it is plain I am at leſs Trouble in adjuſting the Facts which we ſet out with at the Beginning, by the former than the latter; but then the Tranſactions (ſuppoſing them different from each other) which afterwards happen, occaſioning Alterations in ſuch Facts, are more conciſely, and with leſs Trouble, made evident by the latter; if

then there happens but a few of ſuch Tranſactions, and a great many of ſuch Facts, the Trouble extraordinary will not be ſo great in the poſting the Tranſactions, as that which we ſhall ſave by the poſting the Facts in the former Method, and therefore as in general it is of Advantage to us, ſo it ought to be preferr'd; but if we ſuppoſe the contrary, *viz.* that there are but a few of ſuch Facts to a great many of ſuch Tranſactions, then the Tranſactions will occaſion a greater Trouble extraordinary, than will be ſav'd by the poſting the Facts in the former Method, and conſequently the latter ought to be us'd, in this Caſe, before it.

I have thus far ſhewn the Advantage gain'd by inferior Books, as they render the Method more conciſe in regulating Things, and effected with leſs Trouble; but nevertheleſs, as they may be advantageous in ſome other Reſpects beſides that, ſo every Man, when they appear to be ſo, (and which he himſelf is the beſt Judge of in his own Affairs) ought to make uſe of them; however, I ſhall give an Example or two of this Nature.

Firſt, Suppoſe I had ſome Tranſactions which were not proper to be made publick, I am then oblig'd to keep an inferior Book, notwithſtanding the Method ſhould be never ſo prolix and troubleſome, and in it muſt be expreſt the Conditions of ſuch Tranſactions, fully and at large, but in the Journal and Leidger I only expreſs them generally, as the Tranſaction of the 22d of *May*, Journal Page 4, which it appears I cannot thoroughly underſtand without ſome other Place informs me, what the private Agreement is between me and *Jacob Conway*, on which the Payment of the 28 Hogſheads of Sugar depends; and theſe References from the Journal and Leidger for Proof of the Natures and Conditions of Tranſactions, may be allowable in particular Caſes, like what I am now ſpeaking of, but cannot be obſerv'd throughout the whole, or even in any conſiderable Part of our Affairs, without occaſioning a vaſt deal of Confuſion, or at leaſt Obſcurity.

Secondly, In moſt Men's Affairs, the Account of Caſh appears to be much oftner affected than any of the reſt of the Accounts in the Leidger, the Reaſon of which is, becauſe of the frequent Receipts and Payment of Money, which are made in the carrying on of almoſt all Manner of Buſineſſes; but Merchants and Traders eſpecially, are receiving and paying out Money, more or leſs, continually; ſo that their Caſh Account, for the moſt Part, contains and is carry'd on through as many Folio's as a good handſome Book would conſiſt of, and the Leidger being ſwell'd to a very large Bulk by this Means, makes it not altogether ſo convenient and ready for inſpecting and finding out Things; wherefore we keep another Account of Caſh, beſides that which is in the Leidger, in an inferior Book, which we call the Caſh Book, wherein are enter'd all the Tranſactions, that have mention'd in them any Receipts or Payments of Money, ſtill having Regard to the Alterations they occaſion in the Caſh Accounts: As thus, if we

receive

receive Money, then the Tranſactions muſt be recorded on the Debtor Side, and if we give out Money then the Tranſactions muſt be recorded on the Creditor Side: Now, after we have got a ſufficient Number of Tranſactions ſtated on the Account, we tranſplace them into the Journal and Leidger: But it will be proper to give an Example of this:

I have at firſt 100*l.* this I muſt enter on the Debtor Side of the Caſh Account, in the Caſh Book, as well as in the ſame Account in the Leidger. And ſuppoſe I receive from and pay to the following Perſons theſe Sums mention'd, at ſeveral diſtant Times, *viz.* receiv'd from *A. B.* in full, 20*l.* receiv'd from *C. D.* in full, 70*l.* paid *E. F.* in Part, 10*l.* paid *G. H.* in Part, 7*l.* receiv'd from *I. K.* in Part, 10*l.* paid *L. M.* in Part, 20*l.* paid *O. P.* in Part, 15*l.* receiv'd from *Q. R.* in full, 23*l.* all which Perſons will ſuppoſe me to keep particular Accounts of in the Leidger; then the Account of Caſh would ſtand, with theſe Tranſactions regularly expreſs'd in it, as thus:

Caſh Book. Folio I.

Caſh Debtor.	*l.*	*s.*	*d.*	*Per Contra*, Creditor.	*l.*	*s.*	*d.*
I have at firſt - -	100	0	0	Paid *E. F.* in Part - -	10	0	0
Receiv'd from *A. B.* in full	20	0	0	Paid *G. H.* in Part - -	7	0	0
Receiv'd from *C. D.* in full	70	0	0	Paid *L. M.* in Part - -	20	0	0
Receiv'd from *I. K.* in Part	10	0	0	Paid *O. P.* in Part - -	15	0	0
Receiv'd from *Q. R.* in Part	23	0	0		52	0	0
	223	0	0	Reſting in Caſh	171	0	0
					223	0	0

And the Poſtings of theſe Articles in the Journal, as thus: Caſh Debtor, and ſundry Accounts Creditor, 123*l.* for ſo much Money received from divers Perſons, as *per* the Caſh Book, Folio I, doth appear, *viz. A. B.* Creditor, receiv'd in full 20*l. C. D.* Creditor, receiv'd in full 70*l. I. K.* Creditor, receiv'd in Part, 10*l. Q. R.* Creditor, receiv'd in Part, 23*l.* And again for the Articles contain'd on the Creditor Side, ſundry Accounts Debtor, and Caſh Creditor, 52*l.* So much Money being paid out to divers Perſons, as *per* the Caſh Book, Folio I, doth appear, *viz. E. F.* Debtor, paid him in Part 10*l. G. H.* Debtor, paid him in Part, 7*l. L. M.* Debtor, paid him in Part 20*l. O. P.* Debtor, paid him in Part, 15*l.* The Leidger we know muſt have the Entries in it, according to ſuch Directions.

Now every Time we make theſe Poſtings of the Caſh Account into the Journal and Leidger, we carry the Reſting, or what remains in Caſh, to a

freſh Account, as the 171*l.* above, we begin the next Account with, which makes the Method more clear and eaſily underſtood; and ſuppoſing the following Tranſactions to happen: Receiv'd from *A. B.* in Part, 10*l.* receiv'd from *C. D.* in full, 25*l.* receiv'd from *E. F.* in Part, 30*l.* paid *G. H.* in full, 27*l.* paid *I. K.* in Part, 22*l.* paid *L. M.* in full, 23*l.* paid *O. P.* in full, 29*l.* then they muſt be apply'd as the former; ſo the ſecond Account would ſtand thus:

Caſh Book, Folio II.

Caſh Debtor.	*l.*	*s.*	*d.*	*Per Contra*, Creditor.	*l.*	*s.*	*d*
Reſting in Caſh - -	171	0	0	Paid *G. H.* in full -	27	0	0
Receiv'd from *A. B.* in Part	10	0	0	Paid *I. K.* in Part -	22	0	0
Receiv'd from *C. D.* in full	25	0	0	Paid *L. M.* in full -	23	0	0
Receiv'd from *E. F.* in Part	30	0	0	Paid *O. P.* in full -	29	0	0
	236	0	0		101	0	0
				Reſting in Caſh	135	0	0
					236	0	0

And the Poſtings in the Journal of the Articles contain'd on both Sides of the Account are as before directed, only I muſt take Care not to poſt the Reſtings, or Remainder in Caſh, for there is the Reſult, or Conſequence of the Alterations, and which will appear the ſame from the Caſh Account in the Leidger, as thus:

Caſh Debtor.	*l.*	*s.*	*d.*	*Per Contra*, Creditor.	*l.*	*s.*	*d*
I have at firſt - -	100	0	0	Paid, as *per* Journal -	52	0	0
Receiv'd, as appears *per* Journal - -	123	0	0	Paid, as *per* Journal -	101	0	0
Receiv'd, as *per* Journal	65	0	0	Reſting in Caſh - -	135	0	0
	288	0	0		288	0	0

It is evident from hence how we keep the Caſh Account in the Leidger from increaſing in Bulk, and it will ſtill hinder it from increaſing the more proportionably, as we take a greater Number of Tranſactions into it at a Time; thus if I had, inſtead of dividing the Articles into two Accounts, as above, continu'd them upon one only, I had ſav'd the Trouble of one Poſting exactly, and conſequently the Caſh Account in the Leidger could not have been ſo large as it is at preſent; and ſo if I ſhould ſtay till ſome other Tranſactions happen'd, I might join them likewiſe in the Stating up-

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on the aforeſaid Account, which it is plain would not ſwell it ſo much, as if I had made two or more ſeparate Poſtings of ſuch Things; but as to the Method in general, it appears to have occaſion'd a great deal of Trouble, and that we might have expreſs'd Things much more conciſely according to the former Method ſhewn with the Journal and Leidger.

One Thing more is proper to be obſerv'd here, That the Ballance, or Reſting of the Caſh Book, and of the Caſh Account in the Leidger being exactly alike, intirely depends upon the having every Tranſaction, that mentions either the Receipt or Payment of Money, regularly and particularly expreſs'd in the former and in the lattter, according to the Alterations it occaſions, as has been before ſhewn. Now the Caſh Account in the Leidger has always this done upon it; but in the Caſh Book we often times omit the placing Tranſactions, which therefore hinders the Ballance, or Reſting, *&c.* and the Reaſon why we omit the placing ſome Tranſactions, is, when we meet with thoſe that are pretty long in the Conditions of them, they would take up a great deal of Space to expreſs them in, ſo that a Folio might be very ſoon fill'd up with but a very few Articles and Sums on it; by which Means I am oblig'd to add them up then, (as ſoon as the Folio was fill'd up) or elſe continue the Account from Folio to Folio, and ſo add them up at the ſame Time when I carry'd them into the Journal and Leidger. But theſe Ways, either the one or the other, would be found vaſtly inconvenient; and beſides, ſeeing the Tranſactions muſt again be expreſs'd in the Journal afreſh, all together, it would make the Method much too tedious and prolix, and we muſt always have regard to that, unleſs there are ſome other Things of more Concern to us, attending it another Way; ſuch is the Caſe of private Tranſactions, as mention'd above, which we know are not proper to be expreſs'd and ſtated in the Journal and Leidger at any Rate. So the Method that renders them ſecret, to be known only by the Perſons concern'd, muſt be made uſe of, notwithſtanding it appears never ſo prolix and troubleſome; and again, in the preſent Caſe, where the Tranſactions are but ſhort, and may be expreſs'd in one Line, like as they were Entries or Alterations, I ſay, tho' it evidently appears that the Caſh Book creates a Trouble, and is a very prolix Method, yet nevertheleſs, in regard it keeps the Caſh Account in the Leidger from ſwelling to ſuch a Bulk as it would otherwiſe be of, that ſingle Advantage is by ſome thought to be a ſufficient Reaſon for its being preferr'd to the firſt original Method: However, when the Tranſactions appear pretty long in their Conditions, this Method of regulating them will be found ſo prolix and tedious, beſides being attended with other Inconveniences, as has been before mention'd, that the ſwelling the Caſh Account in the Leidger will appear of nothing ſo much Concern to us, for which Reaſon I think it would be better to have all ſuch kind of Tranſactions, that are any thing long in the Conditions of them, omitted to be plac'd in the Caſh Book, and only poſted in the Journal and Leidger.

And

And thus we ſee the only and ſole End of all inferior Books is to be of ſome certain Advantage to us, either by ſaving Trouble, or to prevent the Swelling of any one Account, or for having our private Tranſactions regiſter'd in, and a great many other Ways, which every Man is to obſerve in his own Affairs, and make uſe of, or invent new Books, according as he finds Occaſion for them more or leſs, and if they ſhould appear of Advantage one Way, and of Diſadvantage the other, as are thoſe Examples above, we are naturally led to examine into which of the two moſt nearly concern us; that is, whether the Advantage is greater and of more Benefit, than the Diſadvantage can be of Prejudice; or, on the contrary, whether the Diſadvantage is of more Prejudice than the Advantage is of Benefit, and either the one or the other, as it determines the inferior Books to be advantageous or diſadvantageous, with regard to the Method in general, ſo likewiſe does it determine whether ſuch inferior Books ought to be us'd or not, according to the End propos'd by them, as aforeſaid.

One Thing more we are to obſerve with regard to inferior Books, and that is, when we take the Tranſactions contain'd in them into the Journal and Leidger, we do it at certain ſettled Times, *viz.* Weekly, Monthly, Quarterly, *&c.* as the Caſh Book we ballance Monthly, Charges the ſame, private Expences Quarterly; ſo chuſing ſuch diſtant Times as ſeem proper for the Nature of the Tranſactions, to make them as clear as poſſible; and by having theſe ſettled Times we are neither in danger of omitting any Tranſactions, nor taking more than there ought to be in the Poſtings that are made of them.

Thus much for inferior Books, and what I have attempted is only to give the Reader ſuch general Hints as may enable him to judge rightly of the Thing; for after all, it is his own Reflections upon the Practice that muſt make him expert in the ſuiting and underſtanding what Books are proper for his Affairs, and when all or any of them ought to be diſus'd. However, one Book more I ſhall beg leave to explain, becauſe I have made uſe of it.

Suppoſe I receive from ſeveral Perſons Letters of Advice of Buſineſs tranſacted for me, theſe Letters then ſerve firſt in the Place of Memorandums, ſecondly, as Vouchers to the Truth of what has been thus tranſacted. And ſuppoſe I likewiſe tranſact Buſineſs for myſelf, theſe Things I take Memorandums of in my Pocket-Book, leſt I might forget any of them, or miſtake in any of their Conditions; wherefore it is very plain I am oblig'd to have this Memorandum-Book, as well as the Letters, all lying before me when I proceed to the Poſtings into the Journal and Leidger; and as to the other inferior Books, wherein I have enter'd the Tranſactions under regular Accounts, in order to have them generally poſted from thence, as has been already deſcrib'd, theſe Books, I ſay, muſt be lying before me alſo: But in regard the Art of Book-Keeping chiefly depends on making the Poſtings juſt and regular, which therefore cannot be done without

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ſome Thought and Conſideration, conſequently I ought not to meet with any Hindrance or Interruption; nevertheleſs, I moſt certainly ſhould meet with a vaſt deal of Hindrance and Interruption in taking the Tranſactions from the ſeveral different Places above-mention'd; for which Reaſon we make uſe of a Book call'd the Memorial, and into this are brought all the Tranſactions from thoſe Places, and if a Tranſaction happens in ſuch a Manner, as that it may be plac'd in this Book at firſt, then there need be no other Memorandum of it taken, but we may place it there accordingly; and thus we have reduc'd to the View at once, all the Tranſactions that have happen'd, ready to be poſted into the Journal and Leidger, with the greateſt Eaſe and Expedition imaginable. One Thing further is neceſſary to be obſerv'd, *viz.* that we are not to let either thoſe Tranſactions that are kept regular Accounts of in inferior Books, or others that are taken Memorandums of, or Vouchers, ſtand beyond a proper Time, before they are collected together on the Memorial; for as to the former I have already taken Notice, that there ought to be certain ſettled Times us'd for the Poſting the Tranſactions contain'd on ſuch Accounts into the Journal and Leidger; but whereas I have likewiſe ſhewn ſince the Reaſon why the Poſtings are to be made from the Memorial, and not directly from ſuch Accounts, ſo it is neceſſary that that Book collect them together at thoſe certain ſettled Times, in order that we may make the Poſtings in the ſame Manner as aforeſaid; and as to the latter, in a great many Men's Affairs, the letting the Tranſactions ſtand only one or two Days, would be beyond the proper Time, becauſe the Number of Tranſactions that occur'd within that Space of Time, being ſcatter'd in different Places, as is above ſhewn, would render the collecting them together into the Memorial vaſtly difficult, and therefore I think it were better and more convenient for every Man to make as frequent Collections of the Tranſactions from thoſe Places as he poſſibly can; for certain it is, the more frequently they are made, the leſs Trouble is required; beſides, we are not ſo much in danger of miſtaking or omitting any Thing.

I have intended to give a Definition of *Italian* Book-Keeping in General, and therefore the Principles that have been laid down, are calculated and argu'd upon, in ſuch a Manner, as to make them capable of anſwering the ſaid Intention, by Reaſon it is very eaſy for every Man, of whatſoever Nature or Kind his Affairs are, to render them evident, in all the Circumſtances from firſt to laſt, as has been propos'd by the Introduction, provided we act up to the Strictneſs and Extent of the Principles; as, on the other Hand, by omitting ſome Principles intirely, or not taking them according to ſuch Strictneſs and Extent, we loſe ſo much Knowledge of our Affairs, or cauſe it to be more general; however, we cannot help uſing ſome of thoſe Principles, as the diſtinguiſhing Accounts (with reſpect to Men) muſt not only be obſerv'd in the *Italian* Method, but in all others whatſoever; nor is it poſſible for any Man to have his Affairs kept clear

and

and intelligible, without obſerving and being guided by ſuch Reaſons as I have, in the treating of Diſtinctions, moſt plainly diſcuſs'd; but, notwithſtanding, we ſee the Principles may be apply'd in other Books beſides the Journal and Leidger, tho' they at the ſame Time ought never to be made uſe of, but when there appears a plain Advantage ariſing from thence; and this every Man himſelf is to be the Judge of, as well as of the Form and Method of them, all which I have already taken Notice of.

And thus Company Stewards, Shop-Keepers, Factors, and all other Accounts whatſoever, can only differ in the inferior Books, ſome uſing a greater ſome a leſſer Number of them, and of various Natures one from the other, but the Principles are ſtill the ſame, and muſt be apply'd in all Caſes, as aboveſaid; for which Reaſon it would be of no Advantage to treat of thoſe or any other kind of Accounts, ſeeing as all that could be ſaid muſt neceſſarily relate to the inferior Books, ſo is it a Thing that is endleſs, and cannot be demonſtrated otherways than what I have attempted above: But, notwithſtanding, it will be proper to ſpeak of Company Stewards Accounts, *&c.* with regard to another Thing, and that is, a Method whereby they are made to be kept in the ſame Journal and Leidger along with my own proper Accounts; however, in this I ſhall endeavour to be as brief as poſſible, becauſe a very little Matter will be ſufficient to explain it.

Firſt, Suppoſe I have Company Accounts intruſted to me, which defin'd are ſuch as belong to a Sett of Men, conſiſting of two or more, they carrying on Buſineſs as one individual Body; now as theſe and my own Accounts are two diſtinct Things, if I ſhould keep them in ſeparate Journals or Leidgers, they would naturally appear ſo, and I need not ſpeak of them then, for the Reaſons aboveſaid; but if I would have the Company and my Accounts kept together, in the ſame Journal and Leidger, it is abſolutely neceſſary that there be ſome Method us'd to diſtinguiſh them, for elſe in a very little while I ſhall not be able to tell one from the other. Now the Method is this: My own Affairs I diſpoſe of in the Manner hitherto ſhewn; next with regard to the Company's, I add the Word Company to the Title to every Account that belongs to them; as thus, Caſh in Company, Linnen in Company, Sugar in Company, *John Symond*'s Account with Company, *Jacob Jones* our Account with Company, *&c.* and as to myſelf and the Concerns I have with the Company, *viz.* Firſt, as a Proprietor of their Stock, the Account is intituled my Share in Company, Secondly, as any other indifferent Perſon, with whom they have Dealings, that Account is intituled, proper Concerns with the Company, or I may have more Accounts according to the Diſtinctions that appear to be neceſſary; and thus I can proceed to apply the Alterations, and take the Balances, of either Company or my own Accounts, the ſame as if I had them kept in two ſeparate Journals and Leidgers.

Secondly,

Secondly, Suppoſe I have Stewards Accounts, whether Land or Houſes, *&c.* to be likewiſe kept in the ſame Journal and Leidger with my own Affairs, there needs no more than to add the Word Stewardſhip to the Title of every Account that relates to it, as thus: Caſh in Stewardſhip, Hay in Stewardſhip, *John Williams* his Account with Stewardſhip; ſo the Alterations may be apply'd and the Ballances taken as before.

Thirdly, As to Factors Accounts, they might be dealt with in the ſame Manner, as alſo all other Accounts, but only we may be more conciſe with the Former if we obſerve this Method.

We know the Nature of a Factor's Buſineſs is to receive Goods from Perſons, which are to be ſold, and to render a juſt Account of the neat Produce due to them, after the Deduction of ſuch Charges as are allowable to the ſaid Factor. Now, ſuppoſe *Thomas Jones* ſends me 4 Bales of Wool, to be ſold for ſuch a Price, he allowing me five *per Cent* Proviſion, for my Trouble, I enter this down in a Book, after the Manner following:

Factor-Book. Folio I.

		l.	*s.*	*d.*		*l.*	*s.*	*d.*
B. 1. *C.* 2. *D.* 3. *E.* 4.	Receiv'd from *Tho. Jones* 4 Bales of Wool, mark'd and number'd as in the Margin, which I am to diſpoſe of for him.							

Now whatſoever Parcels of this Wool I ſell out, I enter on the oppoſite Page; as, ſuppoſe I ſell the whole Number of Bales of Wool for ready Money, *viz.* 400 *l.* then this Sum being there plac'd, I muſt alſo conſider the Charges I have been at, or are allow'd to me; as ſuppoſe I have paid for bringing the Wool by Water 7 Shillings, for weighing it 13 Shillings, my Proviſion, allow'd at 5 *l. per Cent*, 20 *l.* which makes in all 21 *l.* and this muſt be plac'd on the Left Hand Page; ſo the Difference of the two Sides makes the neat Product, which I am now become abſolutely indebted to *Thomas Jones*; as for *Example:*

Factor-Book. Folio I.

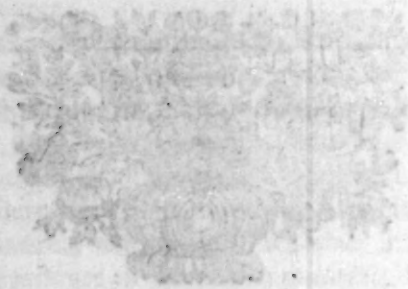
		l.	s.	d.		l.	s.	d.
B. 1. *C.* 2. *D.* 3. *E.* 4.	Receiv'd from *Tho. Jones* 4 Bales of Wool, mark'd and number'd as in the Margin, which I am to diſpoſe of for him.				Sold out for Ready Money the 4 Bales of Wool, mention'd on the oppoſite Side, for - - -	400	0	0
	Paid for Waterage	0	7	0				
	For weighing ditto Wool - - -	0	13	0				
	My Proviſion -	20	0	0				
		21	0	0				
	The neat Product, as appears by the oppoſite Page, is	379	0	0				
		400	0	0				

And I am therefore to make the Poſtings in the Journal and Leidger as thus: Caſh Debtor, and ſundry Accounts Creditor, 400 *l.* for 4 Bales of Wool, ſold out for Ready Money on Account of *Thomas Jones*, as *per* Factor-Book, Folio I, *viz.* Charges Creditor, as *per* Book, 1 *l.* Proviſion Creditor, 20 *l.* *Thomas Jones* his Account current, for the neat Produce due to him, 379 *l.* Thus much is ſufficient to explain the Nature of the Factor-Book, and how we may keep any Man's Affairs amongſt our own, in the ſame Journal and Leidger.

I ſhall now conclude my Reflections with a Remark, not altogether unneceſſary, on the Words *To* and *By*; it is obſervable in *Italian* Book-Keeping, that when a Man applys an Alteration to any Account in the Leidger if on the Debtor Side, he begins it with To, and if on the Creditor Side with By; which Thing is ſo common in uſe, and thought to be of that Concern to us, that there have been particular Directions given for ſo doing, whereas it is indeed intirely inſignificant whether it be made uſe of or not; it is ſaid that theſe Words are of Service in pointing out the Debtor and Creditor Entries belonging to a Tranſaction, and this is the true and only Senſe in which they are to be taken, nevertheleſs it might be made to appear more fully and clearly from other Words, and beſides, in the making uſe of the Word To in the Journal, it often times ſeems to contradict our Senſe and Reaſon; as for Example, ſuppoſe *A.* draws a Bill for 100 *l.* upon *B.* payable to me, then, in the Journal, I ſhould ſay *B.* Debtor and *A.* Creditor,

ditor, 100 *l.* which is very plain and natural to be underſtood, but by joining the Debtor and Creditor together by the Word To, tho' it ſignifies no more than the pointing out the Debtor and Creditor Entries, *&c.* yet it would make the Tranſaction ſeem as if it was ſtated falſly; for Inſtance, *B.* Debtor to *A.* 100 *l.* Now, properly ſpeaking, if *B.* was Debtor to *A.* then *A.* muſt be the Creditor to *B.* the one owing, and the other giving him Credit for ſo much Money, but they neither of them are indebted or give Credit to one another; for *A.* is Creditor to me, by reaſon I am to account to him for the Value of the Bill drawn, and *B.* is Debtor to me, as he has accepted and promis'd Payment of the ſaid Bill, all which is made to appear from the Stating, tho' the Manner of expreſſing it ſeems to render it otherways: I have for this Reaſon, and being fearful of confounding the Reader, never yet made uſe of the Words To and By, but expreſt the Debtor and Creditor Entries of the Tranſactions in the clear and ſimple Manner as mention'd above.

Here follow ſome Examples of ſuch kind of Accounts as I have before conſider'd, ſtated amongſt my own proper Affairs; in which the Reader in the examining and comparing them, is to obſerve the Difference in the Ways of regulating Tranſactions that are found to be of the ſame Nature with one another: I have not given any Examples of inferior Books, becauſe, after what has been ſaid, it would be of little Advantage, and beſides this Book is already ſwell'd to a much greater Bulk than I ever intended it.



MEMORIAL A. NUMBER I.

MEMORIAL-BOOK.

London, September the 15th, 1720.

UPON taking an Inventory of all the Ready Money, Debts, *&c.* owing or belonging unto me *James Thompſon*, of *London*, Merchant, or Moneys, *&c.* owing by me, this 15th Day of *September*, 1720, I find my Eſtate to be as followeth:

	l.	*s.*	*d.*			
In Ready Money - -	3729	0	0			
John Degrave, my Factor at *Bourdeaux*, has to ſell for me 20 Pieces of *Holland* Linen; each Piece containing 50 Ells, at 5 Shillings *per* Ell, amounts to the Sum of - -	250	0	0			
John Degrave, ditto, to me on Demand 1500 Livres, at the preſent Exchange - -	130	0	0			
John Degrave, ditto, to me, the 25th of *July* next, 1500 Livres, worth - -	130	0	0			
John Degrave, ditto, to me, upon Proviſo I can do him ſome particular Obligations, known to none but ourſelves, 324*l.* 10*s.* which I value, according to the Chance of my receiving it, at	100	0	0			
Total -				4339		

I am indebted as followeth:

	l.	*s.*	*d.*			
To *John Degrave*, my Factor, at *Bourdeaux*, on demand, 350*l.* South-Sea Stock, at 150*l. per Cent.* amounts to the Sum of - -	525	0	0			
To *John Degrave*, ditto, the 20th of *October* next	305	4	3			
To ditto *Degrave* on Demand - -	703	14	10			
Total -				1533	19	1

London

London, September the 16th, 1720.

John Degrave, at *Bourdeaux*, has remitted the 1500 Livres he was owing me on Demand, which at the preſent Exchange came to 130 *l.* 100 *l.* of which I receiv'd in Money, and the remaining 30 *l.* in a Bill drawn by ditto *Degrave* upon *John Owen*, which ſaid Bill was accepted, and Promiſe of Payment made thereupon forthwith, - - - 130

Ditto Seventeenth.

	l.	*s.*	*d.*	
Bought and ſhipp'd aboard this Day, in the *Lion*, bound to *Bourdeax*, Captain *James Wilkinſon* Commander, 30 Bales of Wool, each Bale containing 500*lb.* Weight, conſigned to my Factor, *John Degrave*, at ditto Place, which, at 4 *l. per* Hundred, amounts to the Sum of - - --	600	0	0	
Charges, as *per* Book, not yet paid - -	9	0	0	
Total -				609

Ditto Diem.

I owe to *James Ingram* for inſuring 500*l.* upon ditto Voyage 10 15

Ditto Eighteenth.

Receiv'd from *Joſhua Nayron*, at *Liſbon*, by the Hands of Captain *James Smith*, Commander of the *John, Briſtol*, 20 Ton of Wine, the particular Sorts of which, with their Charges reſpectively, are as followeth:

		l.	*s.*	*d.*		*l.*	*s.*	*d.*	
2 Tons	Batrab. dit.	110	0	0	Coſt with Charges	127	14	0	
5 Tons	R. Port dit.	305	0	0	Coſt with Charges	335	4	0	
5 Tons	Canary dit.	323	0	0	Coſt with Charges	354	7	0	
8 Tons	*Liſbon* dit.	535	0	0	Coſt with Charges	582	5	0	
20		1273	0	0	- -	-			1399 10

	l.	*s.*	*d.*	
Paid to ditto *Smith*, on Account ditto *Nayron* being ½ Coſt of ditto Wine - - - -	636	10	0	
To pay ditto *Nayron* on demand - -	636	10	0	
Charges paid as aboveſaid the Particulars *per* Book	126	10	0	
				1399 10

London,

London, September the 20th, 1720.

Advanced to *William Jackſon*, upon Bottomry 100 *l.* payable to *Abraham Gonſalez*, at the Ship *Unicorn*, of *London*, her Arrival at *Rotterdam*, with 30 *l.* for my Riſk, as *per* Bottomry Bill doth appear - - - - - 130

Twenty-firſt ditto.

John James has agreed to go half Sharers in the Loſs or Gain, which may ariſe upon the 100 *l.* lent formerly by one upon Bottomry of the Ship *Unicorn's* arriving at *Rotterdam*, at which Time, by Agreement, *Abraham Gonſalez* is to receive upon my Account, in Guilders, the Value of the 100 *l.* Advance, and 30 *l.* for the Risk; therefore, in Conſideration of Ditto's being admitted ſuch Sharer, he has promiſed to pay on Demand - - - - - - - - 50

——— Ditto Twenty-ſecond.

John Degrave, my Factor, at *Bourdeaux*, writes me, that he has ſold the 20 Pieces of *Holland* Linnen, he had in his Hands, for 3000 Livres, which 24d *per* Livre, the whole amounts to - - - - - 300

Ditto Twenty-third.

Bought this Day *per* Order of *Abraham Gonſalez*, at *Rotterdam*, for his Uſe, 100 Sorting Cloths, and ſhipp'd them aboard the *Frederick*, bound to *Rotterdam*, Captain *Walliot*, Commander, to ditto *Gonſalez*, which ſaid Cloths, at 3 *l.* 10 *s.* each,

	l.	*s.*	*d.*			
Coſt - - - -	350	0	0			
Charges of Merchandizing, at Two Pence *per* Pound - - - -	2	18	4			
				352	18	4

London

London, *October* the 1st, 1720.

I have performed the Obligation I was under of ſerving the Factor, *John Degrave*, at *Bourdeaux*, by which he is become my certain Security for, - - - - - 324 10

Ditto Second.

Paid Charges, as *per* Book - - - 9

Ditto Diem.

For a Quarter of a Year's Expence, as *per* Book - 50

Ditto Third.

This Day returned a Bill drawn by *John Degrave*, at *Bourdeaux*, upon *John Owen*, payable to my Order, for that ditto *Owen* has abſconded - - - - - 30

Ditto Fifth.

John Jenkins, *Patrick Williams*, and *Matthew Weſt* have agreed to let me in as a Sixth Sharer of 2000 *l.* Trading Stock, in Conſideration of which I am to pay them upon Demand - 333 6 8

Ditto Sixth.

Received Advice from *Abraham Gonſalez*, at *Roterdam*, of his receiving 1300 Guilders for the 100 *l.* lent upon Bottomry of the Ship *Unicorn's* arriving at *Rotterdam*, together with 30 *l.* for my Riſk, which ſaid 1300 Guilders are, at the preſent Exchange, worth - - - - 130

Ditto Diem.

I am indebted to *John James*, he being one half Sharer of the Bottomry, as aboveſaid, which comes to, and I am to pay him on Demand - - - - 15

Ditto Eighth.

Delivered to *James Brown*, on Account of his Maſter, *Alexander Blendoe*, 7 Tons of Wine, *viz.*

	l.	*s.*	*d.*	
2 Tons of Barrabar - - -	127	14	0	
5 Tons Red-Port - - -	335	0	0	
7				462 18

London, October the 8th, 1720.

For which I received as followeth, *viz.*

	l.	*s.*	*d.*		
In Money - - - - -	150	0	0		
To pay me on Demand - - -	150	0	0		
To pay me the 8th of *January* next -	100	0	0		
Received Tobacco 5 hhds. worth - -	62	18	0		
				462	18

Ditto Ninth.

Received Advice of the Ship *Lion*, bound to *Bourdeaux*, being loſt, wherein was my Cargoe of Wool, conſign'd to my Factor, *John Degrave* at ditto Place, which ſaid Wool was inſured by *John Ingram* for - - - 500

Ditto Tenth.

Received from *John Jenkins* and Company, as my Share of the Dividend of ditto Company - - - 51 79

Ditto Eleventh.

John Simonds, *Jacob Jones*, and I, have agreed to carry on a ſtanding Company-Trade, each putting in 150 *l.* Stock, and I am to keep the Company's Accounts in my Books, *viz.*

	l.	*s.*	*d.*		
John Simonds to pay on Demand -	150	0	0		
I have paid my Share - -	150	0	0		
Jacob Jones has paid his one half Share -	75	0	0		
And the remaining Half he has promiſed to pay on Demand in *Hollands* Linen, *viz.* 1000 Ells, valued at 3 Shillings *per* Ell, amounts to -	75	0	0		
				450	

Ditto Twelfth.

The Company ſtanding N° 1. have ſhipp'd on Board the *Anna Galley*, bound to *Bourdeaux*, Captain *Lumley* Commander, divers Sorts of Goods, and conſigned them to *John Degrave*, at *Bourdeaux*, *viz.*

London,

London, October the 12th, 1720.

	l.	s.	d.			
John Simonds has paid his Share in ditto Company with 1200 Ells of Callico, as put on Board ditto Ship, on ditto Company's Account, at 2 *s.* 6 *d.* *per* Ell, comes to - -	150	0	0			
Jacob Jones ſhipp'd on Board ditto, on ditto Company's Account, for his one half Share, payable in *Hollands* Linen, 1000 Ells, at 3 *s.* 2 *d.* *per* Ell, amounts to - - - -	83	6	8			
				233	6	8

Ditto Thirteenth.

	l.	s.	d.			
Lent to the Company, ſtanding N° 1. for half a Year, at Six *per Cent per Annum*, for the Purchaſe of the Cargoe in the *Hamilton Galley* - -	500	0	0			
Intereſt for ditto - - - -	15	0	0			
				515		

Ditto Fourteenth.

The Company ſtanding N° 1. have bought the Cargoe of the *Hamilton Galley*, and this Day ditto Ship ſet ſail to *Liſbon*, the ſaid Company, the ſaid Cargoe being conſigned by ditto Company to *Joſhua Nayron*, to diſpoſe of in what Manner he thinks proper - - - -				725		

Ditto Diem.

Admitted *Aaron Smith* a Quarter Sharer in the Ship *Hamilton Galley*, bound to *Liſbon*, belonging to Company ſtanding N° 1.

	l.	s.	d.			
For which ditto *Smith* has paid as his Quarter Share	181	1	0			
As alſo for the Privilege of coming in - - - -	17	15	0			
				198	16	

London, October the 20th, 1720.

Received a Bill drawn by *Abraham Gonſalez*, at *Rotterdam*, upon *John Kingſmill*, for 352 *l.* payable to my Order on Demand, in Payment of the 352 *l.* 18 *s.* 4 *d.* he was owing me, I having taken ditto Sum for the whole - - - 352 18 4

Ditto Seventeenth.

John Degrave, my Factor at *Bourdeaux*, writes me that he was obliged to compound with the Perſon he ſold my 20 Pieces of *Holland* Linen to for 50 Livres *per Cent.* which ſaid Compoſition Money came to 1500 Livres, and was accordingly received, - - - - - - 150

Ditto Eighteenth.

The Company ſtanding N° 1. have agreed with me to let the 500 *l.* lent them go as ſo much Stock, each of them putting in the like Sum, upon which Conſideration I have diſcharged them of 12 *l.* being in Part of 15 *l.* Intereſt they were indebted to me, for the Loan of ditto 500 *l.*

	l.	*s.*	*d.*	
Allowed ſo much Stock as aboveſaid -	500	0	0	
John Simonds has paid his - - -	500	0	0	
Jacob Jones alſo his - - -	500	0	0	
Allow'd ditto Intereſt - -	12	0	0	
				1512

Ditto Twentieth.

Paid *John James* the Ballance of his Account, which came to - - - - 15

Ditto Twenty-third.

Drawn a Bill upon my Factor, *John Degrave*, at *Bourdeaux*, for 7315 Livres, payable to the Order of *James Gronus*, in Payment of the 636 *l.* 10 *s.* I was owing *Joſhua Nayron*, at *Liſbon*, the preſent Exchange of the ſaid Livres being worth - - - - - 636 10

London,

London, October the 27th, 1720.

Bought from *Abraham Jerningham* 14 hhds. of Tobacco, at 30 *l.* *per* hhd. comes to 420 *l. viz.*

	l.	*s.*	*d.*	
Paid in Money - - -	200	0	0	
To pay on Demand - - -	220	0	0	
				420

The ſaid Tobacco was bought upon theſe following Perſons Accounts, *viz.*

	l	*s.*	*d.*	
4 Hhds. *per* Order of *John Jenkins* and Company, which I have deliver'd, charged at 34 *l.* *per* hhd. are - - - -	136	0	0	
5 Hhds. bought *per* Order of Company ſtanding N° 1. which I have deliver'd for ditto Company's Uſe, charged at 30 *l.* *per* hhd. come to -	150	0	0	
5 Hhds. taken to myſelf, charging them as they coſt me. *viz.* 26 *l.* 16 *s.* *per* hhd. come to -	134	0	0	
				420

The aforeſaid Companies are owing to me as followeth:

	l.	*s.*	*d.*	
Ditto Company ſtanding N° 1. for the Negotiating 150 *l.* *per* Allowance of ditto Company one Penny Halfpenny *per* Pound is - - -	0	18	9	
Ditto *Jenkins* and Company for Coſt of ditto Goods, as *per* Allowance of one Penny Halfpenny *per* Pound - - -	0	17	0	
				1 15 9

Dito Thirtieth.

Lent *James Trueman* upon Bottomry of Ship the *Royal James*, gone a Trading Voyage to divers Places, for which ditto *Trueman* is a Security for - - - 700

London,

London, October 30th, 1720.

	l.	*s.*	*d.*		
Upon Conſideration of which Riſk ditto *Trueman* is to pay me at ditto Ships Arrival at *Cork* in *Ireland* - - - -	22	0	0		
Ditto Ship's Arrival at *Boſton* in *New-England*	25	0	0		
Ditto Arrival at *Guinea* - -	27	0	0		
Ditto Return to *Portſmouth* - -	24	0	0		
				79	8

November the 2d, 1720.

Inſured by *Jonathan Drayton* upon the Ship the *Royal James*, bound a Trading Voyage to ſundry Places, *viz.* to *Cork* in *Ireland*, *Boſton* in *New-England*, *Guinea*, and ſo to return to *Portſmouth*, for 700 *l.* at 7 *l. per Cent.* is - - 49

Ditto Fourth.

John Degrave, my Factor at *Bourdeaux*, writes me, that he has received the Cargo of Callico and *Holland* Linen, which the Company, ſtanding N° 1. ſent him for Sale, in the Ship the *Anna Galley*, and that ditto Effects are diſpoſed of in the following Manner, *viz.*

	l.	*s.*	*d.*		
Ditto *Degrave* has taken to himſelf 6000 Ells of Callico, for which he is to pay on Demand 1000 Livres, worth - - - - -	100	0	0		
The remaining 6000 Ells ditto being ſold for 1050 Livres - - - -	103	0	0		
Likewiſe that the 1000 Ells of *Holland* Linen, thro' the Defect of ditto Ship, being damag'd, were taken by Captain *Lumly* to himſelf, for which ditto *Lumly* paid ditto *Degrave* 900 Livres, worth at the preſent Exchange - - -	85	10	8		
				288	10 8

- - - *London*,

London, November the 5th, 1720.

I have this Day acquitted *James Trueman* of all thoſe Sums he was owing me, on Account of 700 *l.* lent upon the Bottomry of Ship *Royal James*, gone a Trading Voyage to divers Places, *viz.*

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Aſſign'd ditto Sum, owing by ditto *Trueman*, to *John Tibbols*, having diſcharged me the ſaid Principal -	700	0	0			
Allow'd me on Coſideration of ditto Aſſignment - -	4	0	0			
				704	0	0

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Diſcharged ditto *Trueman* by Aſſignment of ditto *Tibbols* of all theſe Payments, due after the following Manner, when ditto Ship ſhall arrive at *Cork*, in *Ireland*	22	0	0			
At ditto her Arrival at *Boſton*, in *New-England* - - -	25	0	0			
At ditto at *Guinea* - - -	27	0	0			
At ditto her Return to *Portſmouth* -	24	0	0			
				98	0	0
Ditto *Tibbols* has, in Conſideration of the fore-mentioned Allowances, diſcharg'd me and taken upon himſelf the Debt due to *Jonathan Drayton*, inſurer of ditto Ship and Voyages, for which ditto *Drayton* was formerly Creditor *r* -				49	0	0
						851

Ditto Seventh.

	l.	*s.*	*d.*
Joſhua Nayron, at *Liſbon*, writes that he has receiv'd the Cargo of the *Hamilton Galley*, as conſign'd to him by the Company, ſtanding N° 1. and that with ſuch Cargo he has purchas'd another of Fruit, conſiſting of Oranges and Lemons, which ditto has put on Board the *Rodrigo*, *Don Manuel* Commander, bound to *Rotterdam*, and conſign'd to my Correſpondent, *Abraham Gonſalez*; the ſaid Cargo of Oranges, *&c.* being worth 2500 Milrees, which at the preſent Exchange is - - - -	914	0	0
Charges paid by ditto, as *per* Invoice - -	41	0	0
			955

London,

London, November the 7th, 1720.

	l.	*s.*	*d.*			
Aaron Smith having one Fourth Share in the preſent Cargo, ſuch Share comes to - - -	238	0	0			
Due from ditto *Smith* to ditto Company for one Fourth of his Proportion of Charges -	10	15	0			
				249	15	

Ditto Eighth.

The Company, ſtanding N° 1. have, upon the Bottomry of Ship *Rodrigo*, now on her Voyage from *Liſbon* to *Rotterdam*, borrow'd 200 *l.* payable when ditto Company received Advice of her Arrival, to *John Lendal*, together with 50 *l.* for the Riſk - - - - - 250

N. B. Out of the ſaid 200 *l.* received by ditto Company there is one Fourth belonging to *Aaron Smith*, it being allow'd him on Account of his Share in ditto Voyage, 'tis therefore agreed upon between ditto *Smith* and Company, that the ſaid 200 *l.* ſhall be kept a particular Account of by itſelf, and traded with by ditto Company, in Conjunction with ditto, as one individual Body, independant of the Company, ſtanding N° 1.

Ditto Ninth.

The Company, ſtanding N° 1. in Conjunction with *Aaron Smith*, have bought from a Stranger 12 hhds. of Tobacco, at 10 *l.* *per* hhd. comes to - - - 120

Ditto Tenth.

The Company, ſtanding N° 1. in Conjunction with *Aaron Smith*, have ſold 9 hhds. of Tobacco, *viz.*

	l.	*s.*	*d.*			
Company, ſtanding N° 1. owes ditto Company conjunctive for 5 hhds. ſold and deliver'd, charg'd at 11 *l.* *per* hhd. payable the 16th of *January* next	55	0	0			
I have paid ditto Company conjunctive for 4 hhds. of Tobacco, at the Rate of 11 *l.* *per* hhd. - -	44	0	0			
				99		

London,

London, November the 16th, 1720.

The Company, ſtanding N° 1. and myſelf have agreed to lend the Company, ſtanding N° 1. in conjunction with *Aaron Smith*, 500 *l.* and I to advance the Money.
And accordingly I have lent ditto Company conjunctive 500 *l. viz.*

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
One half on Account of ditto Company, ſtanding N° 1. - -	250	0	0			
And the Remainder for myſelf -	250	0	0			
				500	0	0

Intereſt due from ditto Company conjunctive 12 *l. viz.*
To ditto Company, ſtanding N° 1. for their one half Share in ditto Intereſt - - - 5 10 0

	l.	*s.*	*d.*			
To myſelf for the like - -	5	10	0			
As alſo in Conſideration of ditto Advancement - - -	1	0	0			
				6	10	0

Ditto Twenty-ſeventh. 512

The Company, ſtanding N° 1. in Conjunction with *Aaron Smith*, have bought from *James Taylor* 20 Pieces of Linen Cloth for Ready Money - - - - 250

Ditto Twenty-eighth.

The Company ſtanding N° 1. in Conjunction with *Aaron Smith*, have ſold to *Jonathan Brooks* 17 Pieces of Linen Cloth, *viz.*

	l.	*s.*	*d.*
Receiv'd in Caſh - - -	100	0	0
Tobacco 4 Hogſheads - - -	59	0	0
Remainder to be paid on Demand - -	41	0	0

Ditto Thirtieth. 200

The Company, ſtanding N° 1. have this Day received Advice from *Abraham Gonſalez*, at *Rotterdam*, of the Arrival of the Ship *Rodrigo*, *Don Manuel* Commander, having on Board her a Lading of Oranges and Lemons, brought from *Liſbon*, and conſign'd by *Joſhua Nayron*, in purſuance to the Order of ditto Company, and that ditto *Gonſalez* has bought with ſaid Laden a Cargo of Linen and Muſlin, and ſhipp'd them on Board the *Dragon*, Captain *Vandunck* Commander, now on her Voyage to *London*. The Particulars of which are as followeth:

London, November the 30th, 1720.

	l.	*s.*	*d.*		
20 Pieces of Muſlin, at 150 Guilders *per* Piece, each Piece containing 50 Ells, amounting in the whole to 3000 Guilders, at the preſent Exchange worth	300	0	0		
100 Pieces of *Holland* Linen, each of them conſiſting of 15 Ells, at 5 Guilders *per* Ell, come to 7500 Guilders, worth according to the Courſe of Exchange now - - - - -	750	0	0		
Charges paid by ditto as *per* Invoice. - -	27	0	0		
				1077	

Ditto Diem.

	l.	*s.*	*d.*		
Aaron Smith has acquitted the one Fourth Share in the former Voyage of Ship *Rodrigo*, in ditto Company, which came to 238 *l.* 5 *s.* and in conſideration of ſuch Acquittance ditto Company have paid him - - - -	100	0	0		
As alſo acquitted of him of what he was owing	10	15	0		
				110	15

Ditto Diem.

The Company, ſtanding N° 1. were conditionally Security to *John Lendal* for 100 *l.* lent by ditto upon Bottomry of ditto Ship *Rodrigo*, together with 50 *l.* for the Riſk, payable at ditto Arrival at *Rotterdam*, which now having received an Account of, the ſaid Company are abſolutely indebted to him - 250

Ditto Diem.

Aaron Smith being one Fourth Part concern'd in the Payment of ditto Sum to *Lendal*, ſuch Share comes to - 62 10

December the 1ſt, 1720.

Accepted a Bill drawn by *John Degrave*, at *Bourdeaux*, payable to the Order of *James Shewel* on Demand, for - 170

Ditto Second.

James Atterbury has promiſed to deliver 2 Months hence 17 hhds. of Tobacco, for which he has given me as a Pledge 10 *l.* in Caſe of his not performing ditto Agreement by the appointed Time, 'tis never to be accounted for, but otherways ditto Sum is to be repaid, beſides 240 *l.* he is to receive upon the Delivery of ditto Tobacco - - - - 350

Lnodon,

London, December the 5th, 1720.

The Company ſtanding N° 1. in conjunction with *Aaron Smith*, have diſcharg'd my Proportion of the Principal and Intereſt formerly lent them - - - 256 10

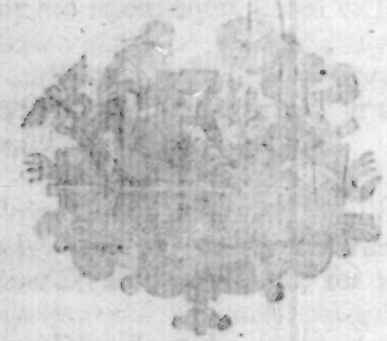
Ditto Seventh.

The Company, ſtanding N° 1. have inſured the Ship *Dragon*, now on her Voyage from *Rotterdam*, for 500 *l.* the *Premium* paid to *John Conrode*, Inſurer, at the Rate of 5 *l. per Cent.* comes to - - - - 25

Ditto Eighth,

Alexander Blendoe having abſconded, 'tis uncertain whether ever any of his Creditors will be diſcharg'd, among whom I am likely to loſe 250 *l. viz.*

	l.	*s.*	*d.*	
For what he is owing on Demand - -	150	0	0	
Ditto due the 8th of *January* next - -	100	0	0	
				250



JOURNAL A. NUMBER I.

JOURNAL-BOOK.

London, September the 15th, 1720.

Sundry Accounts Debtor to Stock, 4339 *l.*

			l.	*s.*	*d.*			
1		CASH for so much resting in ditto -	3729	0	0			
2		*Holland* Linen in the Hands of *John Degrave*, at *Bourdeaux*, for 20 Pieces, each Piece containing 50 Ells, at 5 *s. per* Ell comes to - - -	250	0	0			
2		*John Degrave*, ditto, my Account current, for 1500 Livres, due on demand, worth at the present Exchange - -	130	0	0			
2		Ditto *Degrave*, my Account upon Time, for 1500 Livres, due to me the 25th of *July* next, worth - - -	130	0	0			
2		Ditto *Degrave*, his Account conditional, for 324 *l.* 10 *s.* due on my performing some particular Things, agreed upon between us two, and which I value, according to the Chance of receiving it, at -	100	0	0			
1						4339		
	1	Stock owes as followeth:						
			l.	*s.*	*d.*			
2		To *John Degrave*, at *Bourdeaux*, my Account in South-Sea Stock, for 350 *l.* ditto due on Demand - - -	525	0	0			
3		To ditto *Degrave*, his Account upon Time, for what is due the 26th of *October* next -	305	4	3			
3		To ditto *Degrave* his Account current, being so much due on Demand - -	703	14	10			
						1533	19	1

London,

London, September 16th, 1720.

Sundry Accounts Debtor to *John Degrave*, at *Bourdeaux*, my Account current, for a Remittance of 1500 Livres, which at the preſent Exchange comes to 130 *l. viz.*

		l.	*s.*	*d.*	
1	Caſh for ſo much received - - -	100	0	0	
3	Accepted Remittances for a Bill upon *John Owen*, payable to my Order on Demand	30	0	0	
2					130

Ditto Seventeenth.

Voyage to *Bourdeaux*, in Ship *Lion*, Debtor to ſundry Accounts 619 *l.* 15 *s.* for 30 Bales of Wool, each Bale containing 500 *lb.* Weight, bought and paid for, conſigned to my Factor, *John Degrave.*

		l.	*s.*	*d*	
3					
1	To Caſh paid for ditto Wool, at the Rate of 4 *l. per* 100 *lb.* Weight, comes to -	600	0	0	
3	To Charges not yet paid, as *per* Book -	9	0	0	
4	To *John Ingram* for the Inſurance of 500 *l.* upon ditto Voyage - -	10	15	0	
					619 15

Ditto Eighteenth.

Sundry Accounts Debtor to ſundry Accounts 1399 *l.* 10 *s.* for 20 Tons of Wine, bought from *Joſhua Nayron*, at *Liſbon*, and received from *John Smith*, Commander of the *John Briſtol*; the Particulars of the Wine and Payment are as followeth:

		l.	*s.*	*d.*	
4	*Barrabar* Wine, for two Tons of ditto -	127	14	0	
4	Red-Port ditto 5 Tons ditto - - -	335	4	0	
4	*Canary* ditto 5 Tons - - -	354	7	0	
4	*Liſbon* ditto 8 Tons - -	582	5	0	
					1399 10

London,

London, September the 18th, 1720.

		l.	*s.*	*d.*	
1	To Cash, paid one Half for ditto Wine -	636	10	0	
4	To ditto *Nayron* for the Remainder, payable on Demand - - -	936	10	0	
1	To Cash for the Charges, the Particulars *per* Book - - - -	126	10	0	
					1399 10

Ditto Twentieth.

Ship *Unicorn's* arriving at *Rotterdam* Debtor to sundry Accounts 130 *l.* I having advanced upon the Bottomry of ditto Ship 100 *l.* payable at her Arrival to *Abraham Gonsalez*, at *Rotterdam*, together with 30 *l.* for the Risk.

4

		l.	*s.*	*d.*	
1	To Cash for the Money advanc'd -	100	0	0	
5	To Bottomry as *per* Bill - -	30	0	0	
					130

Ditto Twenty-first.

Sundry Accounts Debtor to *John James*, his Account conditional 65 *l.* for his one half Share of ditto Bottomry, allowed him.

		l	*s.*	*d.*	
5	Ditto *James* his Account current, for what he is to pay on Demand, on Account of his being admitted such Sharer -	50	0	0	
5	Bottomry, for his Proportion of ditto, on Account of ditto Risk - - -	15	0	0	
5					65

London,

London, September the 22d, 1720.

5 5 *John Degrave*, at *Bourdeaux*, my Account of Sales, Debtor to *Holland* Linen in the Hands of ditto, I having received Advice of 20 Pieces of Linen being ſold for
2 3000 Livres, which, at 24 Pence *per* Livre, amounts to 300

Ditto Twenty-third.

Abraham Gonſalez, at *Rotterdam*, his Account current, Debtor to ſundry Accounts 352 *l.* 18 *s.* 4 *d.* for 100 Sorting Cloths, bought and ſhipp'd on Board the *Frederick*, *John Walcot* Commander, conſign'd to ditto
5 *Gonſalez*, for his Uſe and by his Order.

		l.	*s.*	*d.*			
1	To Caſh paid for ditto Cloth - -	350	0	0			
2	To Charges of Merchandizing, at 2 Pence *per* Pound - - -	2	18	4			
					352	18	4

October the 1ſt, 1720.

John Degrave, at *Bourdeaux*, his Account current, Debtor to ſundry Accounts 324 *l.* 10 *s.* I having performed
3 my Promiſe I was under of doing ſome particular Services.

		l.	*s.*	*d.*			
2	To ditto *Degrave*, his Account conditional, for ſo much, the ſaid Sum was calculated at - - - -	100	0	0			
6	To Profit and Loſs, it being worth ſo much more than ditto Valuation - -	224	10	0			
					324	10	

Ditto Second.

3 Charges Debtor to Caſh, for ſo much paid as *per* Book 9

1

London October the 2d, 1720.

6 Private Expences Debtor to Caſh, for Money expended in a Quarter of a Year divers Ways - - 50

Ditto Third.

John Degrave, at *Bourdeaux*, his Account current, Debtor to accepted Remittances, for that I have returned a
3 Bill drawn by ditto *Degrave* upon *John Owen*, payable
3 to my Order on Demand, ditto *Owen* having abſconded 30

Ditto Fifth.

Adventure in *John Jenkins* and Company, Debtor to ditto
6 *Jenkins* and Company, I being admitted one Sixth Sharer in ditto Company's Stock, for which Admit-
6 tance I am to pay ditto Company on Demand - 333 6 8

Ditto Sixth.

Abraham Gonſalez, at *Rotterdam*, my Account current,
6 Debtor to the Ship *Unicorn's* Arriving at ditto, for 1300 Guilders, received by ditto in Payment of the
4 130 *l.* depending on the Bottomry of ditto Ship - 130

Ditto Diem.

5 *John James*, his Account conditional, Debtor to ditto his Account current, for ſo much he has due to him, on dit-
5 to Ship's Arrival - - - - 65

Ditto Eighth.

Sundry Accounts Debtor to ſundry Accounts 462 *l.* 18 *s.* I having deliver'd to *James Brown*, on Account of his Maſter, *Alexander Blendoe*, 7 Tons of Wine, the particular Sorts and Payment as followeth:

London,

London, Ooctober the 8th, 1720.

			l.	s.	d.			
	1	Cash Debtor for what I have received -	150	0	0			
	7	Ditto *Blendoe* his Account current, being what he is to pay on Demand - -	150	0	0			
	7	Ditto *Blendoe*, his Account upon Time, being what he is to pay the 18th of *January* next - - - -	100	0	0			
	10	Tobacco, for the Receipt of 5 hhds. -	62	18	0			
						462	18	
			l.	s.	d.			
4		To *Barrabar* Wine, for 2 Tons of ditto delivered - - -	127	14	0			
4		To Red-Port Wine, for 5 Tons -	335	4	0			
						462	18	

Ditto Ninth.

Sundry Accounts Debtor to Voyage to *Bourdeaux* in the *Lion*, 619 *l.* 15 *s.* I having received an Account of ditto Ship being lost.

			l.	s.	d.			
	4	*John Ingram* for the Insurance of -	500	0	0			
	6	Profit and Loss for the Remainder -	119	15	0			
3						619	15	

Ditto Tenth.

	1	Cash Debtor to Profit and Loss, I having this Day receiv'd one Sixth Share of Dividend, made by *John Jenkins* and Company - - -	51	7	9
6					

Ditto Eleventh.

Sundry Accounts Debtor to sundry Accounts 450 *l.* *John Simonds*, *Jacob Jones*, and I, have agreed to carry on a standing Company Trade, each Sharer putting in 150 *l.* and I am to keep the Accounts in my own Books

London, October the 11th, 1720.

			l.	s.	d.		
	7	Cash in ditto Company Debtor to my Share					
7		in ditto, being paid - -	150	0	0		
	7	*John Simonds*, his Account with ditto, to					
		ditto, his Share in ditto not being yet paid	150	0	0		
8		Sundry Accounts Debtor to *Jacob Jones* his Share in ditto Company, *viz.*					
			l.	s.	d.		
	7	Cash in ditto, for one half paid by ditto *Jones* - -	75	0	0		
		Ditto *Jones* our Account in *Holland* Linen with ditto, for the remaining one half, which he					
	8	has promised to pay in *Holland* Linen, *viz.* a thousand Ells, at 2 *s.* 6 *d. per* Ell - -	75	0	0		
8						150	0 0
							450

Ditto Diem.

	7	Adventure in ditto Company Debtor to Cash, for my one third Share, paid as aboveſaid - - -					150
1							

Ditto Twelfth.

	8	Voyage to *Bourdeaux*, in the *Anna Galley*, in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 233 *l.* 6 *s.* 8 *d.* for divers Sorts of Goods ſhipp'd on Board ditto as followeth:					
			l.	s.	d.		
7		To *John Simonds* his Account with ditto, for 1200 Ells of Callico, put on Board ditto Ship, in Payment of his one Third Share in ditto Company - - -	150	0	0		
8		To *Jacob Jones* our Accounts in *Holland* Linen with ditto, for 1000 Ells put on Board ditto Ship, on Account of ſaid Company	83	6	8		
							233 6 8

London,

London, October the 13th, 1720.

Company ſtanding N° 1. Debtor to ſundry Accounts 515 *l.* I having lent ditto Company 500 *l.* with Intereſt
8 at 6 *l. per Cent,* for one half Year.

		l.	*s.*	*d.*	
1	To Caſh - - - - -	500	0	0	
9	To Intereſt Account - - -	15	0	0	
					515

Ditto Diem.

Sundry Accounts in Company ſtanding N° 1. Debtor to proper Concerns with ditto 515 *l. viz.*

		l.	*s.*	*d.*	
7	Caſh in ditto Company, for ſo much received as aboveſaid - - -	500	0	0	
9	— Intereſt in ditto, for the Intereſt allow'd me - - - -	15	0	0	
9					515

Ditto Fourteenth.

Voyage to *Liſbon*, in the *Hamilton Galley*, in Company ſtanding N° 1. Debtor to Caſh 725 *l.* for ſo much laid
9 out in the Cargo of the ſaid Ship, which this Day ſet ſail; the Cargo of ditto Ship, by Order of ditto Com-
7 pany, being conſign'd to *Joſhua Nayron*, at *Liſbon*, to his Diſpoſal intirely - - - 725

Ditto Diem.

Caſh in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 199 *l.* for ſo much received from *Aaron*
7 *Smith* by ditto, to admit him one Fourth Sharer in Voyage to *Liſbon*, in the *Hamilton Galley*.

London,

London, *October*, the 14th, 1720.

		l.	s.	d.	
9	To ditto *Smith* his Share in ditto Voyage, for his Proportion - -	181	5	0	
9	To Intereſt in ditto, for the Privilege of coming in ſuch Sharer - - - - -	17	15	0	
					199

Ditto Fifteenth.

Sundry Accounts Debtor to *Abraham Gonſalez*, at *Rotterdam*, his Account current, 352 *l.* 18 *s.* 4 *d.* I having received a Bill drawn by ditto *Gonſalez* on *Jacob Kingſmill*, payable to my Order on Demand, on Account of the Sorting Cloths, ſent him in Ship *Frederick*, which ditto *Kingſmill* has this Day accepted.

		l.	s.	d.	
3	Accepted Remittances for the Value of the ſaid Bill, due from ditto *Kingſmill* -	352	0	0	
6	Profit and Loſs for the Remainder rebated him - - - - -	0	18	4	
5					352 18 4

Ditto Seventeenth.

Sundry Accounts Debtor to *John Degrave*, at *Bourdeaux*, my Account of Sales, 300 *l.* I having received Advice from ditto, of his being oblig'd to compound with the Perſon to whom he ſold my *Holland* Linen for 50 *per Cent* Livres, which at the preſent Exchange are worth 150 *l. viz.*

		l.	s.	d.	
2	Ditto *Degrave*, my Account current, for 1500 Livres receiv'd, being one half of what was due - - - -	150	0	0	
6	Profit and Loſs for the remaining 1500 Livres	150	0	0	
5					300

London,

London, October the 18th, 1720.

Sundry Accounts Debtor to ſundry Accounts 1512 *l.* the Company ſtanding N° 1. have agreed with me to let the 500 *l.* that was lent the ſaid Company, be taken as ſo much Stock, each Sharer putting in the like Sum, and that upon ſuch Conſideration, I am to diſcharge them of 12 *l.* being Part of the Intereſt they were indebted to me on that Account.

			l.	*s.*	*d.*	
7		Caſh in ditto, to *John Simonds* his Share in ditto paid - - -	500	0	0	
8	7	Caſh in ditto, to *Jacob Jones* his Share in ditto, his being alſo paid - -	500	0	0	
8						
9		Proper Concerns with ditto Debtor, to ſundry Accounts in ditto 512 *l. viz.*				
		To my Share in ditto - -	500	0	0	
7		To Intereſt in ditto - -	12	0	0	
9			512	0	0	1512

Ditto Diem.

Sundry Accounts Debtor to Company ſtanding N° 1. 512 *l. viz.*

		l.	*s.*	*d.*	
7	Adventure in ditto - - -	500	0	0	
9	Intereſt for the aboveſaid Rebatement -	12	0	0	
8					512

Ditto Twentieth.

5 *John James*, his Account current, Debtor to Caſh, for ſo much paid ditto *James* - - - 15

1

Ditto Twenty-third.

4 *Joſhua Nayron*, at *Liſbon*, Debtor to *John Degrave*, at *Bourdeaux*, my Account current, for a Bill drawn by me upon ditto *Degrave*, for 7315 Livres, payable to the Order of *James Gronus*, in Ballance of Accounts between ditto *Nayron* and me; which ſaid Livres, according to the preſent Exchange, are worth - 636 10

2

London,

London, *October* the 27th, 1720.

Sundry Accounts Debtor to ſundry Accounts, 420 *l.* I having bought from *Abraham Jerningham*, on divers Perſons Accounts, 14 Hogſheads of Tobacco, *viz.*

		l.	*s.*	*d.*	
6	*John Jenkins* and Company for 4 hhds. bought and deliver'd to them, payable on Demand	136	0	0	
8	Company ſtanding N° 1. for 5 hhds. bought for and deliver'd to ditto Company, charged by me at 30 *l. per* hhd. they alſo to pay me on Demand - - - -	150	0	0	
10	Tobacco, for 5 hhds. taken to myſelf, charg'd at 26 *l.* 16 *s. per* hhd. - -	134	0	0	
					420

		l.	*s.*	*d.*	
1	To Caſh for the Money paid in Part for Tobacco - - - -	200	0	0	
10	To ditto *Jerningham*, for the Remainder, payable on Demand - -	220	0	0	
					420

Ditto Diem.

6 Ditto *Jenkins* and Company, Debtor to Charges of Merchandizing, being what is allow'd me for the Trouble of buying ditto Tobacco, at one Penny Halfpenny *per* Pound - - - - - 17

Ditto Diem.

8 Company ſtanding N° 1. Debtor to Charges of Merchandizing, for ſo much allow'd me for buying their Tobacco, at one Penny Helfpenny *per* Pound - 18 9

London,

London, October the 27th, 1720.

Sundry Accounts in Company ſtanding N° 1. Debtor to proper Concerns with ditto 150 *l.* 18 *s.* 9 *d. viz:*

			l.	*s.*	*d.*			
10	Tobacco in ditto Company, for 5 hhds. receiv'd by them - - -		150	0	0			
10	Charges of Merchandizing in ditto -		0	18	9			
						150	18	9

9 Ditto Thirtieth.

Sundry Accounts Debtor to ſundry Acounts 798 *l.* I having lent to *James Trueman* 700 *l.* upon the Bottomry of the *Royal James*, gone a trading Voyage to divers Places, *viz.*

			l.	*s.*	*d.*			
11	Ditto *Trueman* his Account conditional to Caſh, being Money lent - -		700	0	0			
1	Sundry Accounts Debtor to Bottomry 98 *l.* for the Money allow'd me on Account of ditto Riſk.							
		l. *s.* *d.*						
10	Ditto *Trueman* on ditto Ship's Arrival at *Cork* in *Ireland* -	22 0 0						
11	Ditto on ditto Ship's Arrival at *Boſton* in *New England* - -	25 0 0						
11	Ditto on ditto Ship's Arrival at *Guinea* - - -	27 0 0						
11	Ditto on ditto Ship's Arrival at *Portſmouth* - - -	24 0 0						
			98	0	0			
5						798		

November the 2d, 1720.

			l.	*s.*	*d.*			
6	Profit and Loſs Debtor to *Jonathan Drayton* Inſurer, I having inſur'd the Ship *Royal James*, through all her							
11	Voyages, for 700 *l.* at 7 *l. per Cent.* - -					49		

London,

London, November the 4th, 1720.

Sundry Accounts Debtor to ſundry Accounts 288 *l.* 10 *s.* 8 *d.* the Company ſtanding N° 1. having received Advice from *John Degrave*, at *Bourdeaux*, of the Cargo of the *Anna Galley*, belonging to the ſaid Company, being ſold, *viz.*

		l.	*s.*	*d.*			
12	Ditto *Degrave*, our Account with ditto for 6000 Ells of Calico, and 1000 Ells of *Holland* Linen taken to himſelf, for which he has promis'd to pay 1900 Livres, which at the preſent Exchange are worth -	185	10	8			
12	Ditto *Degrave* our Account of Sales with ditto Company, for the remaining 6000 Ells of Calico, being ſold for 1050 Livres, which will be paid in a little Time - -	103	0	0			
					288	10	8
		l.	*s.*	*d.*			
8	To Voyage to *Bourdeax* in the *Anna Galley* in ditto Company diſcharg'd -	233	6	8			
11	To Profit and Loſs in ditto Company for the Remainder - - -	55	4	0			
					288	10	8

Ditto Fifth.

Caſh Debtor to ſundry Accounts 704 *l.* *John Tibbolds* and I having agreed, with the Conſent of ditto *Trueman*, that ditto *Tibbolds* ſhall have all my Right and Title aſſign'd over to him of the *Royal James*, gone a trading Voyage to divers Places; upon which Conſideration ditto *Tibbolds* has paid me 704 *l.* and ditto *Trueman* has accepted him in Place of me.

1

London

London, November, the 5th, 1720.

			l.	s.	d.	
11		To ditto *Trueman* his Account conditional, for ſo much I lent upon the Bottomry of ditto Ship, diſcharg'd - -	700	0	0	
6		To Profit and Loſs for the Money paid me for ſuch Acquittance - -	4	0	0	
						704

Ditto Diem.

	11	*Jonathan Drayton* Debtor to Profit and Loſs, for ſo much diſcharg'd me of the Inſurance due to him; ditto *Tibbolds* promiſing Payment of ſuch Money, which ditto				
6		*Drayton* has accepted of in Place of me -				49

Ditto Diem.

Bottomry Debtor to ſundry Accounts 98 *l.* for ſo much aſſign'd to ditto *Tibbolds*, upon the aforeſaid Conſideration, *viz.*

			l.	s.	d.	
5						
10		To ditto *Trueman*, on ditto Ship's Arrival at *Cork* in *Ireland* - - -	22	0	0	
11		To ditto on ditto Arrival at *Boſton* -	25	0	0	
11		To ditto on ditto Arriving at *Guinea* -	27	0	0	
11		To ditto on ditto Arriving at *Portſmouth* -	24	0	0	
						98

Ditto Seventh.

		Voyage from *Liſbon* to *Rotterdam*, in the *Rodrigo*, in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto Company 955 *l.* ditto Company having receiv'd Advice from *Joſhua Nayron*, at *Liſbon*, of the Receipt of the Cargo of the *Hamilton Galley*, which was charged at 725 *l.* and that ditto *Nayron* has bought with the ſaid Cargo, a Lading of Oranges and Lemons, and put them aboard ditto Ship *Rodrigo*, bound to *Rotterdam*, and conſign'd to Correſpondent, *Abraham Gonſalez*, at ditto Place, as purſuant to the Order of the ſaid Company; which ſaid Oranges and Lemons are worth 2500 Milrees, and according to the preſent Exchange in *Engliſh*				
	12	Money, 914 *l.*				

London, November the 7th, 1720.

		l.	s.	d.	
9	To Voyage to *Liſbon*, in the *Hamilton Galley*, in ditto Company diſcharg'd - -	725	0	0	
11	To Profit and Loſs in ditto Company -	189	0	0	
12	To ditto *Nayron* his Account with ditto, for Charges paid *per* him, as *per* Invoice -	41	0	0	
					955

Ditto Diem.

Sundry Accounts in ditto Company ſtanding N° 1. Debtor to *Aaron Smith*, his Share in ditto Voyage from *Liſbon* to *Rotterdam*, in ditto Ship and Company 238 *l.* 5 *s.* he having one Fourth Share of ſaid Voyage by a former Agreement with ſaid Company, *viz.*

		l.	s.	d.	
9	Ditto *Smith* his Share in Voyage to *Liſbon* in the *Hamilton Galley* in ditto Company diſcharg'd - - -	181	5	0	
11	Profit and Loſs in ditto Company for the Increaſe of ditto *Smith*'s Share -	46	15	0	
13	Ditto *Smith* for his Proportion of the ſaid Charges paid by ditto *Nayron* -	10	5	0	
12					238 5

Ditto Eighth.

Caſh in Company ſtanding N° 1. in Conjunction with *Aaron Smith*, Debtor to ſundry Accounts in ditto Company conjunctive 200 *l.* they having borrow'd from *John Lendal*, upon the Bottomry of the Ship *Rodrigo*, now on her Voyage from *Liſbon* to *Rotterdam*, belonging to Company ſtanding N° 1. 200 *l.* which ſaid Sum is agreed upon by ditto Company ſtanding N° 1. together with the ſaid *Smith*, to be kept an Account of, and traded with by them jointly, as one Body, independant of Company ſtanding N° 1.

13

London,

London, November the 8th, 1720.

		l.	s.	d.		
14	To Company ſtanding N° 1. their Share in ditto Company conjunctive for three 4ths ditto due to the ſaid Company ſtanding N° 1.	150	0	0		
14	To ditto *Smith* his Share in ditto Company conjunctive, for his Proportion of ditto Stock	50	0	0		
					200	

Ditto Diem.

Sundry Accounts in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 262 *l.* 10 *s. viz.*

		l.	s.	d.		
13	Adventure by ditto Company ſtanding N°. 1. in ditto Company conjunctive for ¾ Share in their Stock as aboveſaid -	150	0	0		
14	Bottomry in ditto, for the Money allow'd for the Riſk to ditto *Lendal* - -	50	0	0		
	Aaron Smith, his Account conditional with ditto.					
		l.	s.	d.		
12	For ditto Proportion of the 200 *l.* as aboveſaid - - - -	50	0	0		
12	Ditto for the like Proportion of the Bottomry which he muſt be anſwerable for - - - -	12	10	0		
					62	10
					262	10

		l.	s.	d.		
13	To ditto *Lendal* on ditto Ship's arriving at *Rotterdam* with ditto Company ſtanding N° 1.	250	0	0		
14	To Bottomry in ditto, as allow'd *per* ditto *Smith*	12	10	0		
					262	10

Ditto Ninth.

Tobacco in Company ſtanding N° 1. in Conjunction with

14	*Aaron Smith* Debtor to Caſh in ditto Company in ditto Conjunction for 12 hhds. bought and paid for, at 10 *l.*					
13	*per* hhd. comes to = = = =				120	

London,

London, November the 10th, 1720.

Sundry Accounts in Company ſtanding N° 1. in Conjunction with *Aaron Smith*, Debtor to Tobacco in ditto 99*l.* ditto Company conjunctive having ſold to the Company ſtanding N° 1. and myſelf 9 hhds of Tobacco, *viz.*

		l.	*s.*	*d.*	
13	Caſh in ditto Company, in ditto Conjunction, for 4 hhds. bought from ditto with ready Money, at 11 *l. per* hhd. - -	44	0	0	
15	Company ſtanding N° 1. their Account with ditto Company conjunctive, for 5 hhds. ſold at the Rate of 11 *l. per* hhd. and which the ſaid Company ſtanding N° 1. are to pay the 16th of *January* next - -	55	0	0	
					99

Ditto Diem.

10	Tobacco in Company ſtanding N° 1. Debtor to ditto Company conjunctive, their Account with ditto Company ſtanding N° 1. for 5 hhds. receiv'd as aboveſaid. -		55

Ditto Diem.

10	Tobacco Debtor to Caſh for the 4 hhds. of Tobacco receiv'd as aboveſaid - - -		44

Ditto Sixteenth.

Sundry Accounts in Company ſtanding N° 1. in Conjunction with *Aaron Smith*, Debtor to ſundry Accounts in ditto, the ſaid Company having borrow'd from the Company ſtanding N° 1. and myſelf 500*l.* for two Months, and I have advanc'd the Money, *viz.*

		l.	*s.*	*d.*	
13	Caſh in ditto Company conjunction, for Receipt of ditto Money - -	500	0	0	
15	Intereſt Account in ditto, ſo much being allow'd - - - -	12	0	0	
					512

London,

London, November the 16th, 1720.

			l.	s.	d.	l.	s.	d.			
15		To proper Concerns with ditto for my Share of Principal and Intereſt - - -	255	10	0						
15		To ditto, in Conſideration of my advancing the ſaid Money -	1	0	0						
						256	10	0			
15		To Company ſtanding N° 1. their Account with ditto Company conjunctive, for their Share of Principal and Intereſt -				255	10	0			
		Ditto Diem.							512		
	14	Ditto Company conjunctive, their Account with Company ſtanding N° 1. Debtor to ſundry Accounts in ditto Company ſtanding N° 1. 255 *l.* 10 *s. viz.*									
			l.	s.	d.						
9		To proper Concerns with ditto Company ſtanding N° 1. - - - -	250	0	0						
9		To Intereſt in ditto - - -	5	10	0						
		Ditto Diem.							255	10	
		Sundry Accounts Debtor to ſundry Accounts, 506 *l.* 10 *s. viz.*									
			l.	s.	d.						
	8	Ditto Company ſtanding N° 1. for ſo much advanc'd them to lend ditto Company Conjunctive - - - - -	250	0	0						
	15	Ditto Company conjunctive for the Principal and Intereſt as aboveſaid due to me - -	256	10	0						
									506	10	
			l.	s.	d.						
1		To Caſh - - - -	500	0	0						
9		To Intereſt Accounts - - -	6	10	0						
		Ditto Twenty-ſeventh.							506	10	
	15	Linen Cloth in Company ſtanding N° 1. in conjunction with *Aaron Smith*, Debtor to Caſh in ditto for 20 Pieces									
13		bought from *James Taylor*, which coſt ditto Company							250		

London

London, November the 28th, 1720.

Sundry Accounts in Company ſtanding N° 1. in conjunction with *Aaron Smith*, Debtor to Linen Cloth in ditto 200 *l.* the ſaid Company having ſold 17 Pieces to *Jonathan Brooks*, *viz.*

		l.	*s.*	*d.*	
13	Caſh in ditto for what ditto Company receiv'd	100	0	0	
14	Tobacco in ditto for 4 hhds. ditto -	59	0	0	
16	Ditto *Brooks* his Account with ditto Company, being what he is to pay on Demand -	41	0	0	
15					200

Ditto Thirtieth.

Voyage from *Rotterdam*, in the *Dragon*, in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 1077 *l.* ditto Company having this Day receiv'd advice from *Abraham Gonſalez*, at *Rotterdam*, of the Arrival of the Ship *Rodrigo*, *Don Manuel* Commander, with a Lading of Oranges and Lemons, brought from *Liſbon*, conſign'd by ditto *Nayron.* as *per* Order of ditto Company, to ditto *Gonſalez*, and that ditto *Gonſalez* has bought with ſaid the Lading a Cargo of Linen and Muſlin, value 11500 Guilders, which at the preſent Exchange is worth 16 1050 *l.* and ſhipp'd ditto Cargo on Board the *Dragon*, Captain *Vandunck* Commander, now on her Voyage to *England.*

		l.	*s.*	*d*	
12	To Voyage from *Liſbon* to *Rotterdam* in Ship *Rodrigo*, in ditto Company diſcharg'd - - - -	955	0	0	
11	To Profit and Loſs in ditto Company -	95	0	0	
16	To ditto *Gonſalez* his Account with Company, for Charges, as *per* Invoice -	27	0	0	
					1077

London,

London, November the 30th, 1720.

Aaron Smith his Share in Voyage from *Liſbon* to *Rotterdam*, in Ship *Rodrigo*, in ditto Company, Debtor to ſundry Accounts in ditto 238 *l.* 5 *s.* Ditto *Smith* being a Fourth Sharer in ditto Voyage, has agreed that upon ditto Company's paying him 100 *l.* and quitting him the 10 *l.* 5 *s.* he is owing them, he will reſign ſuch Share to ſaid Company; which being complied
12 with, he accordingly gave up his ſaid Share.

		l.	*s.*	*d.*		
7	To Caſh in ditto, paid ditto *Smith* -	100	0	0		
13	To ditto *Smith* his Account with ditto Company for ditto Rebatement - -	10	5	0		
11	To Profit and Loſs in ditto Company for ſo much gain'd by ditto Agreement -	128	0	0		
					238	5

Ditto Diem.

John Lendal on Ship *Rodrigo* her Arriving at *Rotterdam*,
13 with ditto Company Debtor to ditto *Lendal* his Account with ditto Company for 200 *l.* advanc'd by him
16 on the Bottomry of ditto Ship, payable at ditto Arrival, together with 50 *l.* for the Riſk, now become due - 250

Ditto Diem.

13 Ditto *Smith* his Account with ditto Company, Debtor to ditto his Account conditional with ditto, for ditto
12 *Smith*'s one Fourth Part of ditto 250 *l.* which he ſtood engag'd for to the ſaid Company, and which is now abſolutely become due - - - 62 10

Deccmber the 1ſt, 1720.

3 *John Degrave*, at *Bourdeaux*, his Account current, Debto to accepted Bills, for a Bill drawn upon me, pay-
16 able to the Order of *James Shewel* at Sight - 170

London, *December* the 2d, 1720.

Sundry Accounts Debtor to *James Atterbury*, his Account on Delivery with Time 350 *l.* ditto *Atterbury* having promis'd to deliver me the 2d of *February* next 17 hhds. of Tobacco, and as a Pledge to ſuch Performance has laid in my Hands 10 *l.* which ſaid Sum I am to keep provided he does not deliver the Tobacco at the aforeſaid Time, but otherways upon ditto Delivery I am to pay him 340 *l.* as alſo return the 10 *l.* I receiv'd from him on ditto Account.

			l.	*s.*	*d.*		
17	Ditto *Atterbury* his Account of conditional Agreements	- - -	340	0	0		
1	Caſh	- - - -	10	0	0		
16						350	

Ditto Fifth.

15	Proper Concerns with Company ſtanding N° 1. in conjunction with *Aaron Smith*, Debtor to Caſh in ditto Company in ditto Conjunction, they having paid me what		
13	they were owing - - -	256	10

Ditto Diem.

1	Caſh Debtor to Company ſtanding N° 1. in conjunction with *Aaron Smith*, for the Receipt of the Money aboveſaid - - - -	256	10
15			

Ditto Seventh.

16	Voyage from *Rotterdam*, in the Ship *Dragon*, in Company ſtanding N° 1. Debtor to *John Conrode* Inſurer with		
17	ditto, for 500 *l.* inſur'd by ditto *Conrode* on ditto Voyage at 5 *l. per Cent. per* Policey - - -	25	

Ditto Eighth.

17	Deſperate Debts Debtor to ſundry Accounts 250 *l.* *Alexander Blendoe* having abſconded - -		

London,

London, December the 8th, 1720.

		l.	*s.*	*d.*		
7	To ditto *Blendoe* his Account current for what is owing on Demand - -	150	0	0		
7	To ditto *Blendoe* his Account upon Time -	100	0	0		
					250	

Ditto Ninth.

17 Ballane Debtor to ſundry Accounts 5409 *l.* 15 *s.* 5 *d.* ½ *viz.*

		l.	*s.*	*d.*		
1	To Caſh - - - -	1019	17	9		
2	To *John Degrave*, at *Bourdeaux*, my Account upon Time for 1500 Livres, due to me the 25th of *July* next - -	130	0	0		
3	To accepted Remittances, for a Bill now due from *John Kingſmill* - - -	352	0	0		
4	To *John Ingram* Inſurer, for ſo much due from ditto on Demand - -	489	5	0		
4	To *Canary* Wine, for 5 Tons remaining unſold - - - -	354	7	0		
4	To *Liſbon* Wine, for 8 Tons - -	582	5	0		
6	To Adventure in *John Jenkins* and Company for one Sixth Share in their Stock -	333	6	8		
6	To *Abraham Gonſalez*, at *Rotterdam*, my Account current, being 1300 Guilders due to me on Demand - - -	130	0	0		
7	To Adventure in Company ſtanding N° 1. for ſo much ventured, and due to me in ſaid Company - - -	783	17	3½		
10	To Tobacco, for 14 hhds. remaining unſold - - - - -	240	18	0		
17	To *James Atterbury*, his Account of conditional Agreements, for 17 hhds. which he is under a Contract to deliver me the 2d of *February* next - - -	340	0	0		
					Carry'd over	4754 18 11½

London, December the 9th, 1720.

					l.	*s.*	*d.*		
				Brought over	4754	18	11¾		
17	To deſperate Debts, for ſo much owing me from *Alexander Blendoe*				250	0	0		
	To Company ſtanding N° 1. *viz.*								
		l.	*s.*	*d.*					
8	Due the 13th of *April* next	3	0	0					
	Ditto on Demand	400	18	9	403	18	9		
								5409	15 5¾

Ditto Diem.

Sundry Accounts Debtor to Ballance 5409 *l.* 15 *s.* 5 *d.* ¾ *viz.*

		l.	*s.*	*d.*
2	*John Degrave*, at *Bourdeaux*, my Account current, for 5815 Livres, due on Demand	486	10	0
2	Ditto *Degrave* my Account in South-Sea Stock, for 350 *l.* ditto worth	525	0	0
3	Ditto *Degrave* his Account upon Time, being what has been due ever ſince the 26th of *October* laſt	305	4	3
3	Ditto *Degrave* his Account current, for ſo much due on Demand	179	4	10
6	*John Jenkins* and Company, being ſo much due to ditto on Demand	196	9	8
10	*Abraham Jerningham* for what is due on Demand	220	0	0
16	Accepted Bills, for one due to *James Shewel*, or Order, on Demand	170	0	0
26	*James Atterbury* his Account on Delivery with Time, for what muſt be paid him, provided he delivers me on, or before, the 2d of *February* next 17 hhds. of Tobacco	350	0	0
1	Stock, being ſo much remaining	2977	6	8¾
17				5409 15 5¾

London,

London, December the 9th, 1720.

Sundry Accounts Debtor to Profit and Loſs 213 *l.* 1 *s.* 4 *d.* $\frac{3}{4}$ *viz.*

		l.	*s.*	*d.*			
2	*Holland* Linen in the Hands of *John Degrave*, at *Bourdeaux* - - - -	50	0	0			
5	Bottomry - - - - -	15	0	0			
5	Charges of Merchandizing - -	4	14	1			
9	Intereſt Account - - -	9	10	0			
7	Adventure in Company ſtanding N° 1. -	133	17	$3\frac{3}{4}$			
6					213	1	$4\frac{3}{4}$

Ditto Diem.

6 Profit and Loſs Debtor to ſundry Accounts 222 *l.* 5 *s.* 9 *d.* $\frac{3}{4}$ *viz.*

		l.	*s.*	*d.*			
6	To private Expences - - -	50	0	0			
1	To Stock, clear Gain - - -	172	5	$9\frac{3}{4}$			
					222	5	$9\frac{3}{4}$

Ditto Diem.

18 Ballance in Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 3098 *l.* 10 *s.* 8 *d.* *viz.*

		l.	*s.*	*d.*			
7	To Caſh - - - - - -	1099	0	0			
10	To Tobacco in ditto, for 10 hhds. remaining unſold - - - -	205	0	0			
12	To *John Degrave*, at *Bourdeaux*, our Account with ditto for 1900 Livres, due from ditto *Degrave* on Demand -	185	10	8			
12	To ditto *Degrave*, our Account of Sales with ditto, for 1050 Livres, due on Account of Sales ſent by him to ſaid Company -	103	0	0			
13	To *Aaron Smith*, his Account with ditto Company, for what is due from him on Demand - - -	62	10	0			
	Carry'd over				1655		8

London,

London, *December* the 9th, 1720.

		l.	s.	d.	l.	s.	d.
	Brought over	1655	0	8			
13	To Adventure by ditto, in Company ſtanding N° 1. in conjunction with *Aaron Smith*, being ſo much due from ditto Company conjunctive as three Fourths of their Stock	141	0	0			
14	To Company ſtanding N° 1. in conjunction with *Aaron Smith*, their Account with ditto, the ſaid Company conjunctive being indebted, payable the 16th of *January* next - - - - -	200	10	0			
16	To Voyage from *Rotterdam*, in ditto Company, in the Ship *Dragon*, being ſo much depending on ditto - -	1102	0	0			
					3098	10	8

Ditto Diem.

Sundry Accounts in Company ſtanding N° 1. Debtor to Ballance in ditto 3098 *l.* 10 *s.* 8 *d. viz.*

		l.	s.	d.	l.	s.	d.
7	My Share in ditto, for my Third Share of their Stock. - - -	650	0	0			
8	*John Simonds* his Share in ditto - - -	650	0	0			
8	*Jacob Jones* his Share in ditto - - -	650	0	0			
	Proper Concerns with ditto, *viz.*						
9	Ditto due on Demand - -	400	18	9			
	Ditto the 13th of *April* next -	3	0	0			
					403	18	9
12	*Joſhua Nayron*, at *Liſbon*, his Account with ditto, being ſo much due on Demand -	41	0	0			
	Carry'd over				2394	18	9

London,

London, December the 9th, 1720.

				Brought over	2394	18 9
			l.	*s.* *d.*		
16	*Abraham Gonſalez*, at *Rotterdam*, his Account with ditto Company, being due on Demand		27	0 0		
16	*John Lendal* his Account with ditto, due on Demand - - -		250	0 0		
17	*John Conrode* Inſurer with ditto, being ſo much inſur'd to ſaid Company on the *Dragon*, now on her Voyage to *England* from *Rotterdam* - - - -		25	0 0		
11	Profit and Loſs in ditto, for ſo much clear Gain - - -		401	11 11		
18					3098	10 8

Ditto Diem.

Sundry Accounts in Company ſtanding N° 1. Debtor to Profit and Loſs in ditto 28 *l.* 11 *s.* 8 *d. viz.*

		l.	*s.*	*d.*
8	*Jacob Jones*, our Account in *Holland* Linen with ditto - - -	8	6	8
9	Intereſt Account in ditto - - -	20	5	0
11				28 11 8

Ditto Diem.

Profit and Loſs in ditto Company ſtanding N° 1. Debtor to ſundry Accounts in ditto 449 *l.* 8 *d. viz.*

		l.	*s.*	*d.*
10	To Charges of Merchandizing in ditto -	0	18	9
14	To Bottomry in ditto - -	37	10	0
13	To Adventure by ditto in Company ſtanding N° 1. in conjunction with *Aaron Smith* -	9	0	0
18	To Ballance in ditto - - -	401	11	11
			449	0 8

Ditto Diem.

18 Ballance in Company ſtanding N° 1. in conjunction with *Aaron Smith*, Debtor to ſundry Accounts in ditto 400 *l.* 10 *s. viz.*

London,

London, December the 9th, 1720.

		l.	*s.*	*d.*			
13	To Cash in ditto Company conjunctive -	217	10	0			
14	To Tobacco in ditto, for 7 hhds. remaining unsold - - - -	80	0	0			
15	To Linen Cloth in ditto 3 Pieces -	50	0	0			
16	To *Jonathan Brooks*, his Account with ditto Company conjunctive, being so much due on Demand - - -	41	0	0			
18	To Profit and Loss in ditto, for the general Decrease of their Stock - -	12	0	0			
					400	10	

Ditto Diem.

Sundry Accounts in ditto Company conjunctive Debtor to Ballance in ditto 400 *l.* 10 *s. viz.*

		l.	*s.*	*d.*			
14	*Aaron Smith* his Share in ditto, for his Proportion of Stock - - -	50	0	0			
14	Company standing N° 1. their Share in ditto Company conjunctive - - -	150	0	0			
15	Company standing N° 1. their Account with ditto, being so much remaining due the 16th of *January* next - - -	200	10	0			
18					400	10	

Ditto Diem.

18	Ballance in ditto Company conjunctive Debtor to Profit and Loss in ditto - - - -				12		

Ditto Diem.

18	Profit and Loss in ditto Debtor to Interest in ditto, for so much Loss to said Company - - -				12		

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Alphabet A. N°. I.

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1720.

Stock Debtor

					L.	S.	D.
Sept.	5	To Sundry Accounts	-	-	1533	19	1
Dec.	9	To Balance	-	-	2977	6	8½
					4511	5	9½

1720.

Cash Debtor

					L.	S.	D.
Sept.	15	To Stock	-	-	1372	9	
	16	To John Dyvaux at Bourdeaux, my Account current	-	-	200		
Oct.	8	To Sundry Accounts	-	-			
	10	To Profit and Loss	-	-		7	9
Nov.	5	To Sundry Accounts	-	-	704		
Dec.	2	To James Atterbury's Account on delivery with Time	-	-	10		
	8	To Company trading Net in Conjunction with Aaron Smith	-	-	256	10	
					5000	17	9

1720.

		Stock Debtor		L.	S.	D.
Sept.	15	To ſundry Accounts - -		1533	19	1
Dec.	9	To Ballance - - -	17	2977	6	8½
				4511	5	9½

1710.

		Caſh Debtor		L.	S.	D.
Sept.	15	To Stock - - -	1	3729		
	16	To *John Degraves* at *Bourdeaux*, my Account current - -	2	100		
Oct.	8	To ſundry Accounts		150		
	10	To Profit and Loſs for ſo much received from *John Jenkins* and Company	6	51	7	9
Nov.	5	To ſundry Accounts - -		704		
Dec.	2	To *James Atterbury*'s Account on delivery with Time - -	16	10		
	8	To Company ſtanding Net in Conjunction with *Aaron Smith* - -	15	256	10	
				5000	17	9

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Sept.	15	By ſundry Accounts - -		4339		
Dec.	9	By Profit and Loſs - -	6	172	5	$9\frac{3}{4}$
				4511	5	$9\frac{3}{4}$

1720.

				L.	S.	D.
		Per Contra Creditor				
Sept.	17	By Voyage to *Bourdeaux* in the *Lyon*	3	600		
	18	By ſundry Accounts - -		636	10	
		By ſundry Accounts - -		126	10	
	20	By the Ship *Unicorn*'s arriving at *Rotterdam*	4	100		
	23	By *Abraham Gonſalez* at *Rotterdam*, his Account current - -	5	350		
Oct.	2	By Charges as per Book - - -	3	9		
		By private Expences as per Book -	6	50		
	11	By Adventure in Company, ſtanding No. I.	7	150		
	13	By Company ſtanding No. I. -	8	500		
	20	By *John James* his Account current	5	15		
	27	By ſundry Accounts - - -		200		
	30	By *James Trueman* his Account conditional	11	700		
Nov.	10	By Tobacco - - - -	10	44		
	16	By ſundry Accounts - -		500		
Dec.	9	By Balance - - -	17	1019	17	9
				5000	17	9

Holland's

1720.

Holland's Linen in the Hands of *John Degrave* at *Bourdeaux*, Debtor

			Pieces.		L.	S.	D.
Sept.	15	To Stock - - -	20	1	250		
Dec.	9	To Profit and Loſs - -		6	50		
			20		300		

1720.

John Degrave at *Bourdeaux*, my Account current Debtor

			Livres.		L.	S.	D.
Sept.	15	To Stock - - -	1500	1	130		
Oct.	17	To *ditto Degrave*, my Account of Sales - - -	1500	5	150		
Dec.	2	To Balance - - -	5815	17	486	10	
			8815		766	10	

1720.

John Degrave at *Bourdeaux*, my Account upon Time Debtor

			Livres.		L.	S.	D.
Sept.	15	To Stock the 25th of *July* next	1500	1	130		

1720.

John Degrave at *Bourdeaux*, his Account conditional Debtor

			L.	S.	D.
Sept.	15	To Stock - - -	1	100		

1720.

John Degrave at *Bourdeaux*, my Account in *South Sea* Stock, Debtor

			S. S. St.		L.	S.	D.
Dec.	9	To Balance - - -	350*l.*	17	525		

Per

1720.

Per Contra Creditor

				Pieces.		L.	S.	D.
Sept.	22	By *John Degrave*, my Account of Sales - - - -		20	5	300	—	—

1720.

Per Contra Creditor

				Livres.		L.	S.	D.
Sept.	16	By ſundry Accounts - -		1500		130		
Octo.	23	By *Joſhua Nayron* at *Lisbon*, his Account current - - -		7315	4	636	10	—
				8815		766	10	—

1720.

Per Contra Creditor

				Livres.		L.	S.	D.
Dec.	9	By Balance - -		1500	17	130	—	—

1720.

Per Contra Creditor

						L.	S.	D.
Octo.	1	By *ditto Degrave* his Account current			3	100	—	—

1720.

Per Contra Creditor

				S.S. St.		L.	S.	D.
Sept.	15	By Stock payable on demand -		350	1	525	—	—

1720.

John Degrave of *Bourdeaux*, his Account upon Time Debtor

				L.	S.	D.
Dec.	9	To Balance - - - - -	17	305	4	3

1720.

John Degrave at *Bourdeaux*, his Account current Debtor

				L.	S.	D.
Octo.	1	To ſundry Accounts - -		324	10	
	3	To accepted Remittances - -	3	30		
Dec.	1	To accepted Bills - - - -	16	170		
	9	To Balance - - -	17	179	4	10
				703	14	

1720.

Accepted Remittances Debtor

				L.	S.	D.
Sept.	16	To *John Degrave* at *Bourdeaux*, my Account current, for a Bill drawn by *ditto*, upon Mr. *Owen*, payable to my Order	2	30		
Octo.	5	To *Abraham Gonſalez* his Account current for a Bill drawn by *ditto*, payable to my Order, by *John Kingſmill*	5	352		
				382		

1720.

Voyage to *Bourdeaux* in the Ship *Lyon*, Dr.

				L.	S.	D.
Sept.	17	To ſundry Accounts		619	15	

1720.

Charges Debtor

				L.	S.	D.
Octo.	2	To Caſh - - -	1	9		

Per

1720.

					L.	S.	D.
		Per Contra Creditor					
Sept.	15	By Stock the 26th of *October* next -	1		305	4	3

1720.

				L.	S.	D.
		Per Contra Creditor				
Sept.	15	By Stock — — —		703	14	10

1720.

					L.	S.	D.
		Per Contra Creditor					
Octo.	3	By *John Degrave* of *Bourdeaux*, his Account current, for a Bill drawn upon *John Owen*, payable to my Order, return'd - - -	3		30		
Dec.	9	By Balance - - -	17		252		
					382		

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	9	By ſundry Accounts - -		619	15	

1720.

				L.	S.	D.
		Per Contra Creditor				
Sept.	17	By Voyage to *Bourdeaux* in the *Lyon*	3	9		

John

1720.

John Ingram Insurer.

				L.	S.	D.
Octo.	9	To Voyage to *Bourdeaux* in the Ship *Lyon*, Insur'd by *ditto Ingram* - -	3	500	—	—

1720.

Barrabar Wine Debtor

			Tun.	L.	S.	D.
Sept.	18	To sundry Accounts -	2	127	14	—

1720.

Red Port Wine Debtor

			Tun.	L.	S.	D.
Sept.	18	To sundry Accounts - -	5	335	4	—

1720.

Canary Wine Debtor

			Tun.	L.	S.	D.
Sept.	18	To sundry Accounts -	5	354	7	—

1720.

Lisbon Wine Debtor

			Tun.	L.	S.	D.
Sept.	18	To sundry Accounts -	8	582	5	—

1720.

Joshua Nayron at *Lisbon*, Debtor

				L.	S.	D.
Octo.	23	To *John Degrave* at *Bourdeaux*, my Account current - -	2	636	10	—

1720.

Ship *Unicorn*'s arriving at *Rotterdam* Debtor

			L.	S.	D.
Sept.	20	To sundry Accounts - -	130	—	—

Per

1720.

					L.	S.	D.
		Per Contra Creditor					
Sept.	17	By Voyage to *Bourdeaux* in the *Lyon*		3	10	15	
Dec.	9	By Balance - - -		17	489	5	—
					500	—	—

1720.

			Tun.		L.	S.	D.
		Per Contra Creditor					
Octo.	8	By ſundry Accounts -	2		127	14	—

1720.

			Tun.		L.	S.	D.
		Per Contra Creditor					
Octo.	8	By ſundry Accounts - -	5		335	4	—

1720.

			Tun.		L.	S.	D.
		Per Contra Creditor					
Dec.	9	By Balance - - -	5	17	354	7	—

1720.

			Tun.		L.	S.	D.
		Per Contra Creditor					
Dec.	9	By Balance - - -	8	17	582	5	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Sept.	18	By ſundry Accounts - -		636	10	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	6	By *Abraham Gonſalez*, my Account current	6	130		—

Bottomrie

1720.

				L.	S.	D.
		Bottomrie Debtor				
Sept.	21	To *John James* his Account conditional, for ſo much due to him at the Ship *Unicorn*'s arriving at *Rotterdam*, for his half Share in *ditto* Bottomrie -	5	15		
Nov.	5	To ſundry Accounts - -		98		
		To Profit and Loſs -	6	15		
				128		

1720.

				L.	S.	D.
		John Jame his Account current Debtor				
Sept.	21	To *ditto James* his Account conditional	5	50		
Octo.	20	To Caſh, for ſo much paid *ditto James*	1	15		
				65		

1720.

				L.	S.	D.
		John James hisAccount conditional Debtor				
Octo.	6	To *ditto James* his Account current	5	65		

1720.

			Livres.		L.	S.	D.
		John Degrave at *Bourdeaux*, my Account of Sales Debtor					
Sept.	22	To *Holland*'s Linen in the Hands of *ditto Degrave* - -	3000	2	300		

1720.

				L.	S.	D.
		Abraham Gonſalez at *Rotterdam*, his Account current Debtor				
Sept.	23	To ſundry Accounts - -		352	18	

1720.

				L.	S.	D.
		Charges of Merchandizing Debtor				
Dec.	9	To Profit and Loſs - - - -	6	4	14	1

Per

1720.

Per Contra Creditor

				L.	S.	D.
Sept.	20	By Ship the *Unicorn*'s arriving at *Rotterdam*	4	30		
Octo.	30	By ſundry Accounts - -		98		
				128	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Octo.	6	By *ditto James*, his Account conditional	5	65	—	—

1720.

Per Contra Creditor

			L.	S.	D.
April	21	By ſundry Accounts - -	65	—	—

1720.

Per Contra Creditor

			Livres.	L.	S.	D.
Octo.	17	By ſundry Accounts - -	3000	300	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Octo.	15	By ſundry Accounts - - -	352	18	4

1720.

Per Contra Creditor

				L.	S.	D.
	23	By *Abraham Gonſalez*, his Account current	5	2	18	4
Sept.	27	By *John Jenkins* and Company -	4		17	
	27	By Company ſtanding No. I. -	8		18	9
		- -		4	14	1

1720.

					L.	S.	D.
		Profit and Loſs Debtor					
Octo.	9	By Voyage to *Bourdeaux* in the *Lyon*	-	3	119	15	4
	15	To *Abraham Gonſalez*, his Account current	-	5	18		
	17	To *John Degrave*, my Account of Sales		5	150		
Nov.	2	To *Jonathan Drayton*, his Account of Inſurance	- - -	11	49		
Dec.	9	To private Expences	- -	6	50		
		To Stock being ſo much clear Gain		1	172	5	9½
					541	19	1½

1720.

Adventure in *John Jenkins* and Company Debtor

					L.	S.	D.
Octo.	5	To *ditto Jenkins* and Company, for One ſixth Share in *ditto* Stock	-	6	333	6	8

1720.

Private Expences Debtor

					L.	S.	D.
Octo.	2	To Caſh	- - -	1	50		

1720.

John Jenkins and Company Debtor

					L.	S.	D.
Octo.	27	To ſundry Accounts	- -		136		
		To Charge of Merchandizing		5		17	
Dec.	9	To Balance	- - - -	17	196	9	8
					333	6	8

1720.

Abraham Gonſalez at *Rotterdam*, my Account current Debtor

				Gilders		L.	S.	D.
Octo.	6	To Ship the *Unicorn*'s arriving at *Rotterdam*	- -	1300	4	130		

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	1	By *John Degrave* my Factor at *Bourdeaux*, his Account current -	3	224	10	
	10	By Cash for One fixth Share of Dividend of *John Jenkins* and Company	1	51	7	9
Nov.	5	By *Jonathan Drayton* Insurer -	11	49		
	5	By Cash - - -	1	4		
Dec.	9	By *Holland*'s Linen in the Hands of *John Degrave* at *Bourdeaux* - -	2	50		
		By Bottomrie - - - -	5	15		
		By Charges of Merchandizing -	5	4	14	1
		By Intereſt Account -	9	9	10	
		By Adventure in Company, ſtanding No. I.	7	133	17	$3\frac{2}{3}$
				341	19	$1\frac{2}{3}$

1720.

			L.	S.	D.
		Per Contra Creditor			
Dec.	9	By Balance - - - -	17 333	6	8

1720.

			L.	S.	D.
		Per Contra Creditor			
Dec.	9	By Profit and Loſs - -	6 50		

1720.

			L.	S.	D.
		Per Contra Creditor			
Octo.	5	By Adventure in *ditto* Company, payable on Demand - - -	6 333	6	8

1720.

			Gilders	L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Balance - -	1300 17	130		

1720.

Alexander Blendoe, his Account current Debtor

			L.	S.	D.
Octo.	8	To ſundry Accounts - -	150	—	—

1720.

Alexander Blendoe, his Account upon Time Debtor

			L.	S.	D.
Octo.	8	To ſundry Accounts due the Eighth of *Januqry* next - - -	100	—	—

1720.

Caſh in Company ſtanding No. I. Debtor

				L.	S.	D.
Octo.	11	To my Share in *ditto* Company -	7	150		
	11	To *Jacob Town*, his Share in *ditto* Company	8	75		
	13	To proper Concerns with *ditto*	9	500		
	14	To ſundry Accounts - - -		199		
	18	To *John Symonds*, his Share in *ditto* -	8	500		
	18	To *Jacob Jones*, his Share in *ditto* -	8	500		
				1924	—	—

1720.

Adventure in Company ſtanding No. I. Debtor - -

				L.	S.	D.
Octo.	11	To Caſh for my Share in *ditto* Company	1	150		
	18	To Company ſtanding No. I. -	8	500		
Dec.	9	To Profit and Loſs - -	6	133	17	3¾
				783	17	3¾

1720.

John Symonds his Account with Company, ſtanding No. I. Debtor

				L.	S.	D.
Octo.	11	To *ditto Symonds*, his Share in *ditto* Company - -	8	150	—	—

1720.

My Share in Company ſtanding No. I. Debtor - -

				L.	S.	D.
Dec.	9	To Balance in *ditto* - -	18	650	—	—

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	8	By Account of desperate Debts -	17	150	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	8	By Account of desperate Debts -	17	100	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	14	By Voyage to *Lisbon* in the *Hamilton* Galley - - -	9	725		
Nov.	30	By *Aaron Smith*, his Share in Voyage from *Lisbon* to *Rotterdam* -	12	100		
Dec.	9	By Balance - - -	18	1099	—	—
				1924	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Balance - -	17	783	17	3½

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	12	By Voyage to *Bourdeaux* in the *Anne* Galley, in *ditto* - -	8	150	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Octo.	11	By Cash in *ditto* - -	7	150		
	18	By proper Concerns with *ditto* -	9	500	—	—
				650	—	—

John

1720.

John Symonds his Share in Company ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* Company -	18	650	—	—

1720.

Jacob Jones, our Account in *Holland's* Linen, with Company ſtanding No. I. Debtor

			Ells.		L.	S.	D.
Octo.	11	To *ditto Jones* his Share in *ditto* Company - -	1000	8	75		
Dec.	9	To Profit and Loſs in *ditto* - -		11	8	6	8
			1000		83	6	8

1720.

Jacob Jones his Share in Company ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* Company -	18	650	—	—

1720.

Voyage to *Bourdeaux* in the *Anne* Galley in Company ſtanding No. I. Debtor

			L.	S.	D.
Octo.	12	To ſundry Accounts in *ditto* -	233	6	8

1720.

Company ſtanding No. I. Debtor

			L.	S.	D.
Octo.	13	To ſundry Accounts payable half a Year hence - - -	515		
	27	To ſundry Accounts payable on demand	150		
	27	To Charges of Merchandizing, *ditto*	5	18	9
Nov.	16	To ſundry Accounts - -	250		
			915	18	9

Per

1720.

Per Contra Creditor

					L.	S.	D.
Octo.	11	By *ditto* his Account with *ditto* Company		7	150		
	18	By Cash in *ditto* - - -		7	500		
					650		

1720.

Per Contra Creditor

			Ells.		L.	S.	D.
Octo.	12	By Voyage to *Bourdeaux* in the *Anne* Galley, in *ditto* Company	1000	8	83	6	8

1720.

Per Contra Creditor

					L.	S.	D.
Octo.	11	By fundry Accounts in *ditto* -			150		
	18	By Cash in *ditto* - -		7	500		
					650		

1720.

Per Contra Creditor

					L.	S.	D.
Nov.	4	By fundry Accounts in *ditto* -			233	6	8

1720.

Per Contra Creditor

					L.	S.	D.
Octo.	18	By fundry Accounts, for fo much difcharg'd the faid Company - -			512		
Dec.	9	By Balance - - -		17	403	18	9
					915	18	9

Proper

1720.

Proper Concerns with Company, ſtanding No. I. Debtor

				L.	S.	D.
Octo.	18	To ſundry Accounts in *ditto*, being ſo much diſcharg'd the ſaid Company		512		
Dec.	9	To Balance in *ditto* - - -	18	403	18	9
				915	18	9

1720.

Voyage to *Lisbon* in the *Hamilton* Galley, in Company ſtanding No. I. Debtor

				L.	S.	D.
Octo.	14	To Caſh in *ditto* Company -	7	725		

1720.

Aaron Smith his Share in Voyage to *Lisbon* in the *Hamilton* Galley, in Company ſtanding No. I. Debtor

				L.	S.	D.
Nov.	7	To *ditto Smith*, his Share in Voyage from *Lisbon* to *Rotterdam*, in *ditto* -	12	181	5	

1720.

Intereſt Account Debtor

				L.	S.	D.
Octo.	18	To Company ſtanding No I. -	8	21		
Dec.	9	To Profit and Loſs - -	6	9	10	
				21	10	

1720.

Intereſt Account in Company ſtanding No. I. Debtor

				L.	S.	D.
Octo.	13	To proper Concerns with *ditto* -	9	15		
Dec.	9	To Profit and Loſs in *ditto* - - -	11	20	5	
				35	5	

Per

1720.

Per Contra Creditor.

				L.	S.	D.
Octo.	13	By ſundry Accounts in *ditto*, due half a Year hence		515		
	27	By ſundry Accounts in *ditto* Company		150	18	9
Nov.	16	By Company ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* Company, ſtanding No. I.	14	250		
				915	18	9

1720.

Per Cont ra Creditor,

				L.	S.	D.
Nov.	7	By Voyage from *Liſbon* to *Rotterdam* in Ship *Rodrigo* in *ditto* Company	12	725		

1720.

Per Contra Creditor

				L.	S.	D.
Octo.	14	By Caſh in *ditto* for ſo much received for admitting *ditto Smith* a quarter Shater in *ditto* Voyage	7	181	5	

1720.

Per Contra Creditor

				L.	S.	D.
Octo.	13	By Company ſtanding No. I.	8	15		
Nov.	16	By ſundry Accounts		6	10	
				21	10	

1720.

Per Contra Creditor

				L.	S.	D.
Octo.	14	By Caſh in *ditto*	7	17	15	
	18	By proper Concerns with *ditto*	9	12		
Nov.	16	By Company ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* Company, ſtanding No. I.	14	5	10	
				35	5	

1720.

Abraham Jerningham Debtor

				L.	S.	D.
Dec.	9	To Balance - - - - -	17	220	—	—

1720.

Tobacco Debtor

			Hhds.		L.	S.	D.
Octo.	8	To ſundry Accounts - -	5		62	18	
	27	To ſundry Accounts - -	5		134		
Nov.	10	To Caſh - - - -	4	1	44	—	—
			14		240	18	

1720.

Tobacco in Company, ſtanding No. I. Debtor

			Hhds.		L.	S.	D.
Octo.	27	To proper Concerns with *ditto*	5	9	150		
Nov.	10	To Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* Company	5	14	55	—	—
			10		205	—	—

1720.

Charges of Merchandizing in Company, ſtanding No. I. Debtor

				L.	S.	D.
Octo.	27	To proper Concerns with *ditto* - -	9		18	9

1720.

James Trueman on the Ship the *Royal James*, her Arrival at *Cork* in *Ireland*, Debtor

				L.	S.	D.
Octo.	30	To Bottomrie, for ſo much allow'd me, when I ſhall receive an Account of *ditto* Ship's Arrival - - - - -	5	22	—	—

Per

1720.

					L.	S.	D.
		Per Contra Creditor					
Octo.	27	By ſundry Accounts payable on Demand			220	—	—

1720.

			Hhds.		L.	S.	D.
		Per Contra Creditor					
Dec.	9	By Balance - - - -	14	17	240	18	—

1720.

			Hhds.		L.	S.	D.
		Per Contra Creditor					
Dec.	9	By Balance in *ditto* - - -	10	18	205	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Profit and Loſs in *ditto* - - -	11		18	9

1720.

				L.	S.	D.
		Per Contra Creditor				
Nov.	5	By Bottomrie - - - -	5	22	—	—

				L.	S.	D.
		1720.				
		James Trueman, on the Ship the *Royal James* her Arrival at *Boſton* in *New England*, Debtor				
Octo.	30	To Bottomrie - - - - - - -	5	25	—	—
		1720.				
		James Trueman, on the Ship the *Royal James*, her Arrival at *Guiney*, Debtor		L.	S.	D.
Octo.	30	To Bottomrie - - - - -	5	27	—	—
		1720.				
		James Trueman, on the Ship the *Royal James*, her Arrival at *Portſmouth*, Debtor		L.	S.	D.
Octo.	30	To Bottomrie - - - - -	5	24	—	—
		1720.				
		James Trueman his Account Conditional, Debtor		L.	S.	D.
Octo.	30	To Caſh - - - - - -	1	700	—	—
		1720.				
		Jonathan Drayton Inſurer, Debtor		L.	S.	D.
Nov.	5	To Profit and Loſs - - - -	6	49	—	—
		1720.				
		Profit and Loſs in Company, ſtanding No. I. Debtor				
Nov.	7	To *Aaron Smith* his Share in a Voyage from		L.	S.	D.
		Liſbon to *Rotterdam* in *ditto* Company	12	46	15	
Dec.	9	To Charges in Merchandizing in *ditto*	10		18	9
		To Bottomrie in *ditto* - - -	14	37	10	
		To Adventure by *ditto* in Company, ſtanding No. I. in Conjunction with *Aaron Smith* - - - - -	13	9		
		To Balance in *ditto* - - - -	18	401	11	11
				495	15	8

Per

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	5	By Bottomrie - - - - -	5	25	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	5	By Bottomrie - - - - -	5	27	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	5	By Bottomrie - - - - -	5	24	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	5	By Cash - - - - -	1	700	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	2	By Profit and Loss - - - -	6	49	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	4	By ſundry Accounts in *ditto* - - -		55	4	
	7	By Voyage from *Liſbon* to *Rotterdam* in the Ship *Rodrigo* in *ditto* Company - -	12	189		
	30	By a Voyage from *Rotterdam* in *ditto* - -	16	95		
Dtt.		By *Aaron Smith* his Share in Voyage from *Liſbon* to *Rotterdam* in *ditto* Company	12	128		
Dec.	9	By *Jacob Jones* our Account in Hollands Linen with *ditto* - - - -	8	8	6	8
		By Intereſt Account in *ditto* — —	9	20	5	
				495	15	8

John

				L.	S.	D.
		1720.				
		John Degrave at *Bourdeaux* our Account with Company ſtanding No. I. Debtor				
Nov.	4	To ſundry Accounts in *ditto* —	Livres. 1900	185	10	8
		1720.				
		John Degrave at *Bourdeaux*, our Account of Sales with Company, ſtanding No. I. Debtor		L.	S.	D.
Nov.	4	To ſundry Accounts in *ditto* - -	Livres. 1050	103		
		1720.				
		Joſhua Nayron at *Liſbon* his Account with Company, ſtanding No. I. Debtor		L.	S.	D.
Dec.	9	To Balance in *ditto* - - - -	18	41		
		1720.				
		Voyage from *Liſbon* in *Rodrigo* to *Rotterdam* in Company, ſtanding No. I. Debtor		L.	S.	D.
Nov.	7	To ſundry Accounts in *ditto* - - -		955		
		1720.				
		Aaron Smith his Share in Voyage from *Liſbon* to *Rotterdam* in Company, ſtanding No. I. Debtor		L.	S.	D.
Nov.	30	To ſundry Accounts in *ditto* - - -		238	5	
		1720.				
		Aaron Smith his Account Conditional with Company, ſtanding No. I. Debtor		L.	S.	D.
Nov.	8	To ſundry Accounts in *ditto* Company —		62	10	

Per

1720.

Per Contra Creditor

			Livres.		L.	S.	D.
Dec.	9	By Balance in *ditto* - - -	1900	18	185	10	8

1720.

Per Contra Creditor

			Livres.		L.	S.	D.
Dec.	9	By Balance in *ditto* - - -	1050	18	103	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	7	By Voyage from *Liſbon* to *Rotterdam* in *ditto* Company, being ſo much due to *ditto* on *ditto* Account on Demand - - -	12	41	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	30	By Voyage from *Rotterdam* in the *Dragon ditto* Company - - -	16	955	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Nov.	7	By ſundry Accounts in *ditto* - - - -	238	5	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	30	By *ditto Smith* his Account with *ditto* Company - - - - -	13	62	10	—

Acron

1720.

Aaron Smith his Account with Company, ſtanding No. I. Debtor

				L.	S.	D.
Nov.	7	To *ditto Smith* his Share in Voyage from *Liſbon* to *Rotterdam* in *ditto* Company --	12	10	5	
	30	*Ditto Smith* his Account Conditional with *ditto* Company - - - - -	12	62	10	
				72	15	—

1720.

Adventure by Company ſtanding No. I. in Company ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			L.	S.	D.
Nov.	8	To ſundry Accounts in Company, ſtanding No. I. - - - - -	150	—	—

1720.

John Lendall on the Ship *Rodrigo* her Arrival at *Rotterdam* with Company, ſtanding No. I. Debtor

				L.	S.	D.
Nov.	30	To *ditto Lendall* his Account with *ditto* Company - - - - -	16	250	—	—

1720.

Caſh in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Nov.	8	To ſundry Accounts in *ditto* — —		200		
	10	To Tobacco in *ditto* — — —	14	44		
	16	To ſundry Accounts in *ditto* — —		500		
	28	To Linen Cloth in *ditto* — — —	15	100		
				844	—	—

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Nov.	30	By *Aaron Smith*, his Share in Voyage from *Lisbon* to *Rotterdam* in *ditto* Company - -	12	10	5	
Dec.	9	By Balance in *ditto*	18	62	10	
				72	15	

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Balance in *ditto* - - - -	18	141		
		By Profit and Loss in *ditto* - -	11	9		
				150		

1720.

				L.	S.	D.
		Per Contra Creditor				
Nov.	8	By sundry Accounts in *ditto* - -		250		

1720.

				L.	S.	D.
		Per Contra Creditor				
Nov.	9	By Tobacco in *ditto* - - -	14	120		
	27	By Linen Cloth in *ditto* - - -	15	250		
Dec.	5	By proper Concerns with *ditto*	15	256	10	
	9	By Balance in *ditto* - - -	18	217	10	
				844		

1720.

Bottomrie in Company, ſtanding No. I. Debtor

				L.	S.	D.
Nov.	8	To ſundry Accounts in *ditto* - -		50		

1720.

Aaron Smith his Share in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* Company - -	18	50		

1720.

Company ſtanding No. I. their Share in Company, ſtanding No. I. in conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* Company conjunctive -	18	150		

1720.

Tobacco in Company, ſtanding No. I. in conjunction with *Aaron Smith*, Debtor

			Hhds.		L.	S.	D.
Nov.	9	To Caſh in *ditto* Company conjunctive - - -	12	13	120		
	28	To Linen Cloth in *ditto* - -	4	15	59		
			16		179		

1720.

Company ſtanding No. I. in conjunction with *Aaron Smith*, their Account with Company ſtanding No. I. Debtor

			L.	S.	D.
Nov.	16	To ſundry Accounts in *ditto* Company, ſtanding No. I. payable in two Months —	255	10	

Per

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	8	By ſundry Accounts in *ditto*		12	10	
Dec.	9	By Profit and Loſs - - -	11	37	10	
				50	—	—

1720.

Per Contra Creditor.

				L.	S.	D.
Nov.	8	By Caſh in *ditto* - - - -	13	50	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	8	By Caſh in *ditto* Company, conjunctive -	13	150	—	—

1720.

Per Contra Creditor

			Hhds.		L.	S.	D.
Nov.	10	By ſundry Accounts in *ditto* - -	9		99		
Dec.	9	By Balance in *ditto* - - -	7	18	80		
			16		179	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	10	By Tobacco in *ditto* Company, ſtanding No. I. payable the 16th of *January* next - -	10	55		
Dec.	9	By Balance in *ditto* - - - -	18	200	10	
				255	10	—

1720.

Company, ſtanding No. I. their Account with Company ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

					L.	S.	D.
Nov.	10	To Tobacco in *ditto* Company conjunctive, payable the 16th of *January* next		14	55		
Dec.	9	To Balance in *ditto*		18	200	10	—
					255	10	—

1720.

Company ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			L.	S.	D.
Nov.	16	To ſundry Accounts payable in two Months	256	10	—

1720.

Intereſt Account in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			L.	S.	D.
Nov.	16	To ſundry Accounts in *ditto*	12	—	—

1720.

Proper Concerns with Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	5	To Caſh in *ditto*	13	256	10	—

1720.

Linen Cloth in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			Pieces.		L.	S.	D.
Nov.	27	To Caſh in *ditto*	20	13	250	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	16	By ſundry Accounts in *ditto* Company conjunctive, payable in two Months - -		255	10	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	5	By Caſh - - - - -	1	256	10	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Profit and Loſs in *ditto* - - -	18	12	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	16	By ſundry Accounts in *ditto* Company, payable in two Months - - -		256	10	—

1720.

Per Contra Creditor

			Pieces.		L.	S.	D.
Nov.	28	By ſundry Accounts in *ditto* - -	17		200		
Dec.	9	By Balance in *ditto* - - -	3	18	50	—	—
			20		250		

Jonathan

1720.

Jonathan Brooks his Account with Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Nov.	28	To Linen Cloth in *ditto* - -	15	41	—	—

1720.

Voyage from *Rotterdam* in the *Dragon*, in Company, ſtanding No. I. Debtor

				L.	S.	D.
Nov.	30	To ſundry Accounts in *ditto* - -		1077		
Dec.	7	To *John Conrode* Inſurer with *ditto* - -	17	25	—	—
				1102	—	—

1720.

Abraham Gonſalez at *Rotterdam* his Account with Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* - - - -	18	27	—	—

1720.

John Lendall his Account with Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Balance in *ditto* - - -	18	250	—	—

1720.

Accepted Bills Debtor

				L.	S.	D.
Dec.	9	To Balance — — —	17	170	—	—

1720.

James Atterbury his Account on Delivery with Time, Debtor

				L.	S.	D.
Dec.	9	To Balance — — — —	15	350	—	—

Per

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Balance in *ditto* - - - -	18	41	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Balance in *ditto* - - - -	18	1102	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	30	By a Voyage from *Rotterdam* in *ditto* Company, in Ship *Dragon* - - -	15	27	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Nov.	30	By *ditto Lendall* his Account conditional with *ditto* Company - - -	13	250	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	1	By *John Degrave* at *Bourdeaux* his Account current for a Bill drawn by him, payable to the Order of *James Shewel* on Sight - -	3	170	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	2	By ſundry Accounts, payable on Condition he deliver me 14 Hogſheads of Tobacco the ſecond of *February* next - - -		350	—	—

James

1720.

James Atterbury his Account of conditional Agreements, Debtor

				L.	S.	D.
Dec.	2	To *ditto Atterbury* his Account on Delivery with Time - - -	16	340	—	—

1720.

John Conrode Insurer with Company, standing No. I. Debtor - -

				L.	S.	D.
Dec.	9	To Balance in *ditto* - - - -	18	25	—	—

1720.

Desperate Debts, Debtor

				L.	S.	D.
Dec.	8	To sundry Accounts - - -		250	—	—

1720.

Balance Debtor

				L.	S.	D.
Dec.	9	To Cash - - - - -	1	1019	17	9
		To *John Degrave* at *Bourdeaux*, my Account upon Time - - - -	2	130		
		To accepted Remittances - - -	3	352		
		To *John Ingram*'s Account of Insurance -	4	489	5	
		To Canary Wine - - - -	4	354	7	
		To *Lisbon* Wine - - - -	4	582	5	
		To Adventure in *John Jenkins* and Company - - - - -	6	333	6	8
		To *Abraham Gonsalez* at *Rotterdam*, my Account current - - - -	6	130		
		To Adventure in Company, standing No. I.	7	783	17	3 $\frac{4}{5}$
		To Tobacco - - - -	10	240	18	
		To *James Atterbury* his Account of conditional Agreements - - -	17	340		
		To desperate Debts - - -	17	250		
		To Company, standing No. I. - -	8	403	18	9
				5409	15	5 $\frac{4}{5}$

Per

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Balance - - - -	17	340	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	7	By Voyage from *Rotterdam* in the Dragon in *ditto* Company -	16	25	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Balance - - -	17	250	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By *John Degrave* at *Bourdeaux* my Account current — — —	2	486	10	
		By *ditto* my Account in *South Sea Stock* -	2	525		
		By *ditto* his Account upon time —	3	305	4	3
		By *ditto* his Account current —	3	179	4	10
		By *John Jenkins* and Company - -	6	196	9	8
		By *Abraham Jerningham*, his Account current — - - -	10	220		
		By accepted Bills - - -	16	170		
		By *James Atterbury* his Account on delivery with time — — -	16	350		
		By Stock - - - -	1	2977	6	8⅔
				5409	15	5⅔

1720.

				L.	S.	D.
		Balance in Company, ſtanding No. I. Debtor				
Dec.	9	To Caſh in *ditto* - - - -	7	1099		
		To Tobacco in *ditto* - - -	10	205		
		To *John Degrave* at *Bourdeaux*, our Account with *ditto* - - -	12	185	10	8
		To *ditto* our Account of Sales - -	12	103		
		To *Aaron Smith* his Account with *ditto* -	13	62	10	
		To Adventure, by *ditto* in Company, ſtanding No. I. in conjunction with *Aaron Smith* - - - -	13	141		
		To Company, ſtanding No. I. in conjunction with *Aaron Smith*, their Account with *ditto* - - - - -	14	200	10	
		To Voyage from *Rotterdam* in the *Dragon* in *ditto* Company - - -	16	1102		
				3098	10	8

1720.

				L.	S.	D.
		Balance in Company, ſtanding No. I. in conjunction with *Aaron Smith*, Debtor				
Dec.	9	To Caſh in *ditto* - - - -	13	217	10	
		To Tobacco in *ditto* - - -	14	80		
		To Linen Cloth in *ditto* - - -	15	50		
		To *Jonathan Brooks* his Account with *ditto*	16	41		
		To Profit and Loſs in *ditto* ——	18	12		
				400	10	

1720.

				L.	S.	D.
		Profit and Loſs in Company, ſtanding No. I. in conjunction with *Aaron Smith*, Debtor				
Dec.	9	To Intereſt Account in *ditto* ——	15	12		

Per

1720.

					L.	S.	D.
		Per Contra Creditor					
Dec.	9	By my Share in *ditto*	-	7	650		
		By *John Symonds* his Share in *ditto*	-	8	650		
		By *Jacob Jones* his Share in *ditto*	-	8	650		
		By proper Concerns with *ditto*	-	9	403	18	9
		By *Joſhua Nayron* at *Liſbon*, his Account with Company, *ditto*	-	12	41		
		By *Abraham Gonſalez* his Account with Company *ditto*	-	16	27		
		By *John Lendall* his Account with *ditto*	-	16	250		
		By *John Conrode* Inſurer with *ditto*	-	17	25		
		By Profit and Loſs in *ditto*	-	11	401	11	11
					3098	10	8

1720.

					L.	S.	D.
		Per Contra Creditor					
Dec.	9	By *Aaron Smith* his Share in *ditto*	-	14	50		
		By Company ſtanding No. I. their Share in *ditto*	-	14	150		
		By Company ſtanding No. I. their Account with *ditto*	-	15	200	10	
					400	10	

1720.

					L.	S.	D.
Dec.	9	Per Contra Creditor					
		By Balance in *ditto*	-	18	12		

				L.	S.	D.
		1720.				
		Per Contra Creditor				
Dec.	9	By my Share in ditto - - -	7	650		
		By John Symonds his Share in ditto -	8	650		
		By Jacob Jones his Share in ditto -	8	650		
		By proper Concerns with ditto - -	9	403	18	9
		By Joshua Naylor at Lisbon, his Account with Company, ditto - -	12	41		
		By Abraham Gonsalves his Account with Company ditto -	16	27		
		By John Lendall his Account with ditto -	16	250		
		By John Conrade Insurer with ditto -	17	25		
		By Profit and Loss in ditto - -	11	401	11	11
				3098	10	8

BRITISH MUSEUM 2 56 JUN

				L.	S.	D.
		1720.				
		Per Contra Creditor				
Dec.	9	By Aaron Smith his Share in ditto -	14	50		
		By Company standing No. 1. their Share in ditto -	14	150		
		By Company standing No. 1. their Account with ditto - - -	15	200	10	
				400	10	

				L.	S.	D.
		1720.				
Dec.	9	Per Contra Creditor				
		By Balance in ditto - - -	18	12		

Memorial Book, D No. 2.

London, December 9, 1720.

THE Inventory of my Eſtate, taken at the Balance drawn up from the ſeveral Accounts ſtated in the Ledger, No. I.

	l.	*s.*	*d.*	*L.*	*S.*	*D.*
Reſting in Caſh - - - -	1019	17	9			
John Degrave at *Bourdeaux* owes me the 25th of *July* next 1500 Livres, at the preſent Courſe of Exchange worth - -	130	00	0			
John Kingsmill upon a Remittance of *Abraham Gonſalez* at *Rotterdam* - - -	352	00	0			
John Ingram on Account of a former Inſurance - - - - -	489	05	0			
I have in diverſe ſorts of Wine	*l.*	*s.*	*d.*			
5 Ton of *Canary* ditto	354	7	0			
8 Ton of *Liſbon* ditto	582	5	9			
	936	12	0			
Due from *John Jenkins* and Company for a ſixth Share of Stock in *ditto* - - -	333	06	8			
Abraham Gonſalez at *Rotterdam* owes on demand 1300 Guilders, according to the preſent Exchange - - - - -	130	00	0			
Due from Company ſtanding No. I. for my One third Share in *ditto* - - -	783	17	3 2/3			
14 Hogſheads of Tobacco remaining unſold —— —— ——	240	18	0			
Due from *James Atterbury* the 2d of *Febr.* next, he having by a former Contract agreed to deliver me 17 Hogſheads of Tobacco by *ditto* time; and that upon ſuch Delivery he is to receive from me 350 *l.* but otherwiſe *ditto* Agreement to become null. The Worth of ſuch Tobacco, according to the preſent current Price, is —— —— ——	340	00	0			
In deſperate Debts for ſo much due from *Alexander Blendoe* —— ——	250	00	0			
Carried over ——				5005	16	8 2/3

London,

London, December 9th, 1720.

				L.	S.	D.
		l.	*s.* *d.*			
Brought over ——		5005	16 8½			
Due from Company, ſtanding No. I. as follows:	*l.* *s.* *d.*					
The 13th of *April* next	3 00 0					
On Demand	400 18 9					
		403	18 9			
			Total	5409	15	5½
I am indebted to ſundry Perſons as followeth:						
Due to *ditto Atterbury* on Proviſo he delivers me 17 Hogſheads of Tobacco the 2d of *February* next, as aboveſaid - -		*l.*	*s.* *d.*			
		350	00 0			
I am indebted to *John Degrave* my Factor at *Bourdeaux* on Demand 5815 Livres, worth - - - - -		486	10 0			
Due to *John Degrave* 350 *l. South Sea* Stock, at 150 *per Cent.* is - - - -		525	00 0			
To *ditto* for what has been due ever ſince the 26th of *October* laſt	305*l.* 4*s.* 3*d.*					
To *ditto* on Demand,	179*l.* 4*s.* 10*d.*					
		484	09 1			
To *John Jenkins* and Company - -		196	09 8			
To *Abraham Jerningham* on Demand		220	00 0			
To *James Shewell* for a Bill now due		170	00 0			
			Total	2432	8	9

Ditto Diem.

The Inventory of the Eſtate belonging to Company, ſtanding No. I. according to the Balance taken in the Old Ledger *A.* No. I.	*l.*	*s.*	*d.*			
Reſting in Caſh - - - - - -	1099	00	0			
10 Hogſheads of Tobacco remaining unſold — — — — —	205	00	0			
To *John Degrave* at *Bourdeaux*, being 1900 Livres, due from *ditto* on Demand, worth	185	10	8			
			Carried over ——	1489	10	8

Due

London, December 9th, 1720.

				L.	S.	D.
		l.	*s.* *d.*			
Brought over——		1489	10 8			
Due from *ditto* on Account of Sales, as ſent *ditto* Company, being for 1050 Livres, worth —— —— ——		103	00 0			
From *Aaron Smith* on Demand ——		62	10 0			
Due from Company, ſtanding No. I. in Conjunction with *Aaron Smith*, for a three fourth Share of *ditto* Company conjunctive Stock - - - - -		141	01 1			
Due from *ditto* Company conjunctive the 16th of *January* next - - -		200	10 0			
Now depending on a Voyage from *Rotterdam* in the *Dragon* - - -		1102	00 0			
	Total			3098	19	8

What follows, the ſaid Company are indebted, *viz.*

					L.	S.	D.
		l.	*s.*	*d.*			
To me as follows, -							
On Demand - -	400	18	9				
The 13th of *April* next -	3	0	0				
				403	18	9	
To *Joſhua Naroy* at *Lisbon* on Demand				41	00	0	
To *Abraham Gonſalez* at *Rotterdam* on Demand —— - - -				27	00	0	
To *John Lendall* on Demand - -				250	00	0	
To *John Conrode* Inſurer of the *Dragon*, now on her Voyage from *Rotterdam* -				25	00	0	
	Total				746	18	9

Ditto.

The Inventory of the Eſtate belonging to Company ſtanding No. I. in conjunction with *Aaron Smith*, as taken from the Balance of ſaid Company Accounts ſtated in Ledger A. No. I.

				L.	S.	D.
	l.	*s.*	*d.*			
Reſting in Caſh - - -	217	10	0			
7 Hhds of Tobacco remaining unſold	80	00	0			
3 Pieces of Linen Cloth - -	50	00	0			
From *Jonathan Brooks* on Demand -	41	00	0			
Total				388	10	

London, Decem. 9th, 1720.

	L.	S.	D.
Ditto Company ſtanding No. I. in Conjunction with *Aaron Smith*, are indebted to Company ſtanding No. I. the 16th of *January* next - - - -	200	10	

12th Ditto.

I am intruſted by *Jonathan Bentley*, Eſq; as a Receiver or Steward of the Rents ariſing from his Eſtate, the the Particulars of which are as followeth,

	l.	s.	d.			
A Farm called *Brentwood* in our Hands, the yearly Rent is - - - -	340	00	0			
A Farm rented by *James Aldown*, including Taxes which we are to allow - -	272	00	0			
Hay 400 Loads, at 25 Shillings *per* Load -	500	00	0			
Total				1112		

What follows, the Eſtate is accountable for,

	l.	s.	d.			
To *John Talbot*, for a Bill now due -	37	10	3			
To *John Farmer* 30 Loads of Hay at 25 Shillings *per* Load - - -	37	10	0			
Total				75		3

13th Ditto.

By the Waters being out great Part of the Land, call'd *Brentwood*, belonging to *Jonathan Bentley* Eſq; and intruſted to me in Stewardſhip is overflow'd and in danger of being quite ruined: I have therefore employ'd *Robert Burges*, who has undertook to drain it, on the Performance of which, and not otherways, I have agreed to pay him. - - - - - - 100

I have

London, December 14th, 1720.

	L.	S.	D.
I have deliver'd to *Abraham Jerningham*, 5 Tonn of *Canary* Wine, which he is to diſpoſe of, if he can, and therewith pay himſelf the 220 *l.* I am owing him, tho' if *ditto* require it, I am oblig'd to take the ſaid Wine off his Hands again, which I have charg'd at - -	369		

15th Ditto.

Receiv'd an Order from *Robert Bentley* Eſq; for delivering to *Francis Bryan* 12 Loads of Hay, to be taken out of that which I have intruſted to me in Stewardſhip,

	l.	*s.*	*d.*			
And accordingly *ditto Bryan* has receiv'd *ditto Hay*, worth - - - -	15	17	6			
Charges of Carriage paid by me as *per* Book	1	7	0			
				17	4	6

17th Ditto.

The Company ſtanding No. I. have laid a Wager with *Giles Round*, that the Ship *Dragon*, now on her Voyage to *England* from *Rotterdam*, will arrive in the River *Thames* on or before the 25th of this Inſtant *December*,

	l.	*s.*	*d.*			
And accordingly *ditto* Company have ſtaked what they ventured in *Joſeph Hall*'s Hands	30	00	0			
As alſo *ditto Round*, he having wagered againſt *ditto* Company - - -	60	00	0			
				90		

18th Ditto.

The Company ſtanding No. I. in Conjunction with *Aaron Smith* and myſelf have agreed, each of us to go one Third Shares in the Wager laid by Company ſtanding No. I. and *Giles Round*, concerning the Ship *Dragon*'s Arrival Here before the 26th of this preſent Month

	l.	*s.*	*d.*			
In Conſideration of ſuch Admittance *ditto* Company have paid - - - - -	10	00	0			
I have likewiſe promiſed *ditto* Company ſtanding No. I. for my Proportion allow'd	10	00	0			
				20		

London, December 19th, 1720. | L. | S. | D.

This Day *James Atterbury* and I agreed, that the Contract made between us Two of his delivering me 17 Hhds. of Tobacco the 2d of *February* next, at which Time I was to pay him 350 *l.* shall be made null upon my paying him 1 *l.* which being accordingly done, together with the discharging the Payment of *ditto* Tobacco; I am likewise freed from the Obligation I was under of paying him - - - - - - 350

Ditto.

Bought from *Joseph Hall*, as follows,

	l.	*s.*	*d.*
10 Pieces of *Holland* Linen - -	500	00	0
6 Pieces of Muslin - - -	120	00	0
5 Pieces of Cambrick - - -	125	00	0
			745

20th Ditto.

For which I paid as followeth,

	l.	*s.*	*d.*	
Paid ready Money - - - -	500	00	0	
Ditto for a Bill drawn upon *Isaac Marksen* at *Lisbon*, payable to the Order of *John Portroy* at Sight, for 570 Milrees at 6 *s.* 8. *d per* Milree - - - - -	190	00	0	
Ditto for a Bill upon *Don Ferdinando Lopez*, and Company at *Amsterdam*, being Value of 450 Guilders at 2 *s.* each, payable to *Isaac Vaneck* or Order, at one Half Usance	45	00	0	
Rebated me in Consideration of ready Payment - - - - - -	10	00	0	
				745

21st Ditto.

Upon Examination made into *Lisbon* Wine and Tobacco, I find them to be defective as followeth,

	l.	*s.*	*d.*	
By Leakage of *ditto* Wine 1 Tonn - -	200	00	0	
By 1 Hogshead wasted in *ditto* Tobacco -	19	00	0	
				219

Sold

				L.	S.	D.
London, December 21, 1720.						
Sold to *James Billingſley* 20 Loads of Hay intruſted to me in Stewardſhip, for which I have given Credit upon my own Account	*l.*	*s.*	*d.*			
Two Months - - - - - -	40	00	0			
Allow'd me on *ditto* Account - - -	7	00	0			
				74		
22d Ditto.						
Put into the Shop as follows,	*l.*	*s.*	*d.*			
5 Pieces of *Holland*'s Linen - -	264	00	0			
3 Pieces of Muſlin - - -	90	00	0			
3 Pieces of Cambrick - - -	109	00	0			
				463		
23d Ditto.						
Paid out on Account of my Stewardſhip, for Buſineſs done in the Farm call'd *Brentwood*, as appears by the Book of Petty Charges						
For *ditto* Money paid to Servants for Work done in *ditto* Farm - - -	*l.* 50	*s.* 00	*d.* 0			
Allow'd me for the Advancing *ditto* Money	1	1	0			
For what I expended on the Road going to pay *ditto* - - - -	2	7	0			
For ſo much allow'd me more on *ditto* Account - - - - -	00	16	0			
				54	4	
24th Ditto.						
This Day receiv'd an Account from *Jonathan Bentley Eſq;* of his mortgaging the Farm rented by *James Aldown*, and intruſted to me in Stewardſhip for 500 *l.* to *John Beazley*, at 5 *per Cent. per Annum* Intereſt, which I am to pay *ditto* annually out of the Rent of *ditto* Farm - - - - - - -				25		

This

London, December 25, 1720.

				L.	S.	D.
This Day arrived in the River *Thames*, the Ship *Dragon* from *Rotterdam*, having on Board her a Cargo of Linen and Muſlin, which belongs to Company ſtanding No. I. *viz.*						
	l.	*s.*	*d.*			
100 Pieces of *Holand*'s Linen - -	800	00	0			
12 Pieces of Muſlin - - -	302	00	0			
Charges as *per* Book - - -	15	6	6			
Charges paid *per Abraham Gonſalez* at *Rotterdam*, as *per* Invoyce, being 670 Guilders, at 2 Shillings *per* Guilder is ——	67	00	0			
				1184	6	6

Ditto.

Ditto Company ſtanding No. I. have won the Wager they laid with *Giles Round*, concerning the Arrival of *ditto* Ship, and received the Sums which were ventured accordingly from *Joſeph Hall*, the Perſon that held *ditto* Stakes						
	l.	*s.*	*d.*			
Received from *ditto Hall*, by ſaid Company, being their Stakes return'd them ——	30	00	0			
As alſo the Money which was ventured againſt them by *ditto Round* ——	60	00	0			
				90		

Ditto.

The Company ſtanding No. I. in Conjunction with *Aaron Smith*, and myſelf having one Third Share each of us, in the aboveſaid Wager, the ſaid Company ſtanding No. I. are abſolutely now indebted, *viz.*						
	l.	*s.*	*d.*			
To *ditto* Company conjunctive ——	30	00	0			
To me - - - - -	30	00	0			
				60		

Ditto.

Paid *John Conrode*, Inſurer of *ditto* Ship and Voyage -				25		

Sold

London, December 27th, 1720.	L.	S.	D.
Sold out on Account of *John Degrave* at *Bourdeaux*, 7 Bales of Wool, for which the Company, ſtanding No. I. (to whom they were ſold) is to pay the 17th of *February* next - - - - -	199		
Ditto.			
Charges upon the aforeſaid Wool, as *per* Factor's Book Fol. 1. *l. s. d.*			
My Proviſion for ſelling *ditto* Wool 1 00 0			
Charges as *per ditto* Book - - 1 3 6	2	3	6
28*th Ditto.*			
Sold to *Thomas Donney*, 2 Boxes of Muſlin belonging to *John Degrave* at *Bourdeaux*, each Box containing 200 Yards, at 3 Shillings and Six-Pence *per* Yard, I giving him Credit upon my own Account for 3 Months, as *per* Factors Book, Fol. 1. *l. s. d.*			
In Conſideration of *ditto* Credit 70 00 0			
Ditto Donney has paid me - - 2 00 0	72		
29*th Ditto.*			
Sold out 30 Loads of Hay in Stewardſhip to a Stranger, for which he has paid me as follows, *l. s. d.*			
In ready Money - - - 72 00 0			
By a Note of Hand of *Jonathan Bentley*, Eſq; 100 00 0	172		
30*th Ditto.*			
This Day drew a Bill upon *John Degrave* at *Bourdeaux*, for 1700 Livres, payable to the Order of *David Croſſy* at Sight, in Payment of a Bill now due to *James Shewel*, which ſaid Livres according to the preſent Exchange are worth - - - - -	170		

Sold

London, January 1st, 1720.

	L.	S.	D.
Sold out, belonging to *John Degrave* at *Bourdeaux*, Two Boxes of Muſlin, each Box containing 200 Yards, at 4 Shillings *per* Yard, for which I received ready Payment, rebating only 3 *l.* - - - -	77		
Ditto.			
Charges upon the aforeſaid Goods as *per* Factor's Boook, Fol. 1. *l. s. d.*			
Porterage - - - - 00 14 0			
My Allowance of the Sale of *ditto* Wool - 6 6 0	7		
5th Ditto.			
I have receiv'd an Account that the Land call'd *Brentwood*, intruſted to me in Stewardſhip, is cleared from the Waters that overflow'd it, I therefore am become indebted to *Robert Burges*, he having drain'd *ditto* Land, what I formerly promis'd him on *ditto* Performance -	100		
6th Ditto.			
Sold out, on Account of *John Degrave* at *Bourdeaux*, Four Cheſts of *Florence* Wine, each Cheſt containing 600 Flasks, at the Rate of 2 Shillings *per* Flask for ready Money, rebating only 4 *l.* as *per* Factor's Book, Fol. 2. - - - - -	236		
Ditto.			
Charges upon the aforeſaid Goods, as *per* Factor's Book, Fol. 2, are as followeth, *l. s. d.*			
Charges, the Particulars, *per ditto* Book - 27 4 0			
My Proviſion for ſelling *ditto* Goods — 5 4 0	32	8	
7th Ditto.			
I have receiv'd an Account of 100 Loads of Hay, the Product of the Farm call'd *Brentwood*, intruſted to me in Stewardſhip - - - - -	180		

I have

London, January 8, 1720.

			L.	S.	D.
I have diſpoſed of 7 Hogſheads of Brandy for *Joſhua Nayron* at *Liſbon*, as perſuant to his Order on Factor's Book, Fol. 2. *viz.*	*l.*	*s.* *d.*			
Taken 3 Hogſheads of Brandy to myſelf, for which I have deliver'd 10 Hogſheads of Tobacco to Capt. *John Burton*, Commander of the *William* and *Mary* Galley bound to *Lisbon* - - -	120	00 0			
Company ſtanding No. I. have taken 2 Hhds. of *Ditto* Brandy to themſelves, for which they have put on Board *ditto* Ship, 5 Hhds. of Tobacco, worth —— ——	97	00 0			
The remaing 2 Hhds. of *ditto* Brandy the Company ſtanding No. I. in Conjunction with *Aaron Smith* have barter'd for, and in exchange given *Ditto* Burton 5 Hhds of Tobacco, worth - - -	97	00 0			
			314		

Ditto.

Charges upon the aforeſaid Goods, as *per* Factor's Book, Fol. 3, are as followeth,	*l.*	*s.* *d.*			
Sundry Expences as *per ditto* Book ——	30	00 0			
My Allowance for the Trouble of Exchanging *ditto* Brandy - -	2	00 0			
			32		

15*th* *Ditto.*

Paid out on Account of Dealings in Shop, as appears by the Books relating thereto - - -			60		

29*th* *Ditto.*

Jonathan Bentley Eſq; has intruſted me with a Farm, call'd *Green Meadow*, the Rents and Profits I am to receive and place in like Manner, to the reſt I am Steward of already, I have therefore valu'd *ditto* Farm, and find the annual Rent or Produce of it, according to a moderate Computation, to be worth - -			730		

London, February 3, 1720.

	L.	S.	D.
Received from *John Morriſon* 100 *l.* in Payment of which I this Day draw a Bill upon *Iſaac Veneck* at *Rotterdam*, payable to the Order of *John Barker* at Sight, for 1000 Guilders, at 2 Shillings *per* Guilder - - -	100		

13th Ditto.

Receiv'd from *James Alldown*, on Account of my Stewardſhip, for a Quarter's Rent, of a Farm rented by *ditto*.

	l.	*s.*	*d.*			
Due at *Chriſtmas* laſt - - - -	65	10	0			
Taxes allow'd as *per* Book - -	2	10	0			
				68		

17th Ditto.

Owing by divers Perſons, for Graſing Horſes in the Farm *Brentwood*, intruſted to me in Stewardſhip, as *per ditto* Book - - - - - - - - 35 10

19th Ditto.

This Day receiv'd Advice from *John Degrave* at *Bourdeaux*, of a Bill paid by *ditto*, to *David Croſſly*, Value 1700 Livres, as drawn upon *ditto Degrave*, upon my own Account - - - - 170

21ſt Ditto.

This Day was returned and proteſted a Bill, drawn upon *Iſaac Vaneck*, for 1000 Guilders, payable to the Order of *John Barker*, in payment of a 100 *l.*

	l.	*s.*	*d.*			
Receiv'd from *John Morriſon*	100	00	0			
Charges as *per* Book, *ditto Veneck* not being oblig'd to honour my Bill with acceptance - - - -	3	00	0			
				103		

Sold

London, February 22, 1720.

	L.	S.	D.
Sold to divers Perſons 5 Boxes of Muſlin, belonging to *Thomas Jamart* at *Stoad*, each Box containing 10 Pieces at 10 *l. per* Piece, I giving them Credit upon my own Account, as *per* Factor's Book, Fol. 6. - -	500		
Ditto.			
Charges upon the aforeſaid Goods are as followeth,			
l. s. d.			
My Allowance for the Sale, *per ditto* Muſlin 3 00 0			
Charges, as *per ditto* - - - 10 00 0			
	13		
23d Ditto.			
The Company ſtanding No. I. in Conjunction with *Aaron Smith*, have paid the Ballance due from them to Company ſtandinding No. I. - - - - - -	170	10	
27th Ditto.			
Brought into the Ledger what Caſh has been laid out on Account of Charges, for this Three Months laſt paſt - - - - - - -	73	8	6
28th Ditto.			
Ship'd on Board the *Carolina Galley* bound to *Rotterdam*, and conſigned to *Abraham Gonſalez*, the following Things, *viz.*			
l. s. d.			
5 Hhds of Tobacco, which were bought from Company ſtanding No. I. paying ready Money - - - - 99 10 0			
3 Hhds *ditto* of my own - - 50 00 0			
5 Pieces of Hollands Linen - - 296 10 0			
3 Pieces of Muſlin - - 95 10 0			
2 Pieces of Cambrick - - - 54 00 0			
	595	10	

London, February 29, 1720.

	L.	S.	D.
Brought to Caſh Account, all the Money that has been laid out by Company ſtanding No. I. for theſe Two Months laſt paſt, on Account of Charges, as *per ditto* Book - - - - -	115	6	6

March 1, 1720.

This Day I have accepted a Bill drawn by *Iſaac Markſon* at *Liſbon*, payable to *Robert Jones*, in Three Weeks, Value 195 *l.* being on Account of 570 Milrees drawn upon *ditto Markſon*, which he adviſeth me of is paid,

	l.	*s.*	*d.*	
Being worth then, at my drawing -	190	00	0	
For ſo much more the ſaid Milrees are now, at the time of this drawing for them	5	00	0	
				195

2d Ditto.

Paid *John Farmer*, on Account of my Stewardſhip, as follows,

	l.	*s.*	*d.*	
20 Loads of Hay belonging to *ditto* Stewardſhip	30	00	0	
In Money out of *ditto* Stewardſhip, which *ditte* Farmer has taken in payment of 5 Loads of Hay	7	10	0	
				37 10

4th Ditto.

Abraham Jerningham adviſeth me of the Sale of the Wine intruſted with him, for which *ditto* has receiv'd 369 *l.* and accounted to me as followeth,

	l.	*s.*	*d.*	
Paid himſelf the Balance of his Account -	220	00	0	
Paid me the remainder	149	00	0	
				369

Fardi-

	L.	S.	D.
London, March 5, 1720.			
Ferdinando Lopez and Company, adviſeth me of their Acceptation and Payment of a Bill drawn upon them, for 450 Guilders, payable to the Order of *Iſaac Vaneck*, on my own Account - - - -	45		
15*th Ditto.*			
I have Compounded with *Alexander Blendoes*, who I eſteemed to be a deſperate Debtor for 50 *per Cent.* of the 250 *l.* he was owing, and accordingly have received *ditto* Compoſition Money - - - -	125		
16*th Ditto.*			
John Degrave at *Bourdeaux* adviſeth, that he was oblig'd to compound with the Perſon, he ſold the Calicoe to, belonging to Company ſtanding No. I. for 50 *per Cent.* Livers, which *ditto* has receiv'd, *viz.* the ſaid Compoſition Money coming to, being the Half of 1050 Livers, 525 Livers, at the preſent Exchange worth -	59		
17*th Ditto.*			
Paid *John Jenkins* and Company, the Balance of their Account - - - - - - -	196	9	8

London, March 5, 1720.

Performing Lapse and Company, advised me of their Acceptation and Payment of a Bill drawn upon them, for 450 Guilders, payable to the Order of Isaac Vanneck, on my own Account - - - - - 45

1 6 1 5

Peter Depree at Barcelona advised, that he was oblig'd to compound with the Patron, he told the Chiese to belonging to Company Hunting, No. I. for 50 Per Cent. Livers, which duty has receiv'd, viz. the said Composition Money coming to, being the Half of 150 Livers, 345 Livers, at the present Exchange worth - 50

1719 Dette.

Paul Vabe Vanhove and Company, the Ballance of their Account - - - - - 19 6 9

Journal, B. No. 2.

Journal. B. No. 2.

London, December 9, 1720.

			L.	S.	D.
	SUNDRY Accounts Debtor to Stock 5409 *l.* 15 *s.* 5 *d.* ⅔, as appears from the Balance of Ledger A. No. I.				
1	Caſh, for ſo much reſting in Caſh -	1019 17 9			
1	*John Degrave* at *Bourdeaux*, my Account upon time for 1500 Livres due the 25th of *July* next ——	130 00 0			
1	*John Ingram*, being ſo much due upon demand - - -	489 5 0			
1	Accepted Remittances for a Bill now due from *John Kingſmill* ——	352 00 0			
2	Wine, 13 Ton of divers Sorts, the Particulars *per* Book - - -	936 12 0			
	Adventure in *John Jenkins* and Company for one Sixth Share in *ditto* Company's Stock - - -	333 6 8			
2	*Abraham Gonſalez* at *Rotterdam*, my Account current, being 1300 Guilders, which *ditto* is owing on demand - - - -	130 00 0			
2	Adventure in Company, ſtanding No. I. for my one Third Share in *ditto*'s Stock - - -	783 17 3⅔			
2	Tobacco 14 Hogſheads - -	240 18 0			
2	*James Atterbury* his Account of conditional Agreements for 17 Hhds. of Tobacco, due from *ditto* the 2d of *February* next, at which Time, if I receive ſuch Tobacco, I am to pay him 350 *l.* otherwiſe the Bargain to be void - - -	340 00 0			
3	Deſperate Debts, for what is due from *Alexander Blendoe*, which I am doubtful of receiving - -	250 00 0			
3	Company ſtanding No. I. *viz.*				
	Due the 13th of *April* next 3 00 0				
	Ditto on Demand - - 400 18 9				
—	—	403 18 9			
		Total	5409	15	5⅔
1					

London, December 9, 1720.

					L.	S.	D.
	1	Stock Debtor to ſundry Accounts, 2432 *l.* 8 *s.* 9 *d.*					
—	—	*viz.*					
	3	To *John Degrave* at *Bourdeaux*, my Account current, being 5815 Livres due to *ditto* on Demand -	*l.* 486	*s.* 10	*d.* 0		
	3	To *ditto*, my Account in *South Sea Stock*, for 350 *l. ditto*, due on Demand - - - -	525	00	0		
	3	To *John Jenkins* and Company, being ſo much due on Demand ——	196	9	8		
	3	To *John Degrave* at *Bourdeaux*, his Account current, as *per* Memorial -	484	09	1		
	4	To *Abraham Jerningham*, his Account current - - -	220	00	0		
	4	To accepted Bills for *ditto*, due to *James Shewel* or order on Demand-	170	00	0		
	4	To *James Atterbury* his Account on Delivery with Time, being what is due to him the 2d of *February* next, on proviſo he delivers me 17 Hogſheads of Tobacco at *ditto* time, otherwiſe the Agreement to be void - - - - -	350	00	0		
				Total		2432	8	9

Ditto.

		Sundry Accounts in Company ſtanding No. I. Debtor to Stock in *ditto*, 3098 *l.* 10 *s.* 8 *d. viz.*					
			l.	*s.*	*d.*		
	4	Caſh - - - - -	1099	00	0		
	5	Tobacco 10 Hogſheads - -	205	00	0		
	5	*John Degrave* at *Bourdeaux*, our Account with *ditto* for 1900 Livres due on Demand - - -	185	10	8		
	5	*Ditto Degrave*, our Account of Sales with *ditto*, being 1050 Livres due					
—	—	on *ditto* Account - -	103	00	0		
		Carry'd over ——				1592	10	8

Brought

London, December 9, 1720.

			l.	s.	d.	L.	S.	D.
		Brought over—	1592	10	8			
	5	*Aaron Smith* his Account with *ditto* for what is due on Demand —	62	10	0			
	5	Adventure by *ditto* Company in Company, ſtanding No. I. in Conjunction with *Aaron Smith* for ½ Shares of *ditto* Company conjunctive Stock -	141	00	0			
	5	Company ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* for what is due from *ditto* Company conjunctive, the 16th of *January* next - - -	200	10	0			
	6	Voyage from *Rotterdam* in the *Dragon* in *ditto* Company, ſtanding No. I.						
—	—	for ſo much depending thereon -	1102	00	0			
4					Total	3098	10	8
	4	Stock in Company, ſtanding No. I. Debtor to ſundry Accounts in *ditto* 746 *l.* 18 *s.* 9 *d. viz.*						
—	—							
			l.	s.	d.			
11		To Proper Concerns with *ditto, viz.*						
		Due on Demand - -	400	18	9			
		Ditto the 13th of *April* next	3	00	0			
					403	18	9	
	6	To *Joſhua Nayron* at *Liſbon* his Account with *ditto* payable on Demand - - - -			41	00	0	
	6	To *Abraham Gonſalez* at *Rotterdam*, his Account with *ditto*, ſo much being due on Demand - -			27	00	0	
	6	To *John Lendall*, his Account with *ditto*, due on Demand - -			250	00	0	
	6	To *John Conrode* Inſurer with *ditto*, he having inſured ſo much to ſaid Company on Ship *Dragon*, now on her Voyage from *Rotterdam* - -			25	00	0	
					Total	746	18	9

London, December 9, 1720.

			L.	S.	D.
		Sundry Accounts in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor to Stock in *ditto*, 388 *l.* 10 *s.* 0 *d. viz.*			
	7	Caſh in *ditto* - - -	217 10 0		
	7	Tobacco 7 Hogſheads - -	80 00 0		
	7	Linen Cloth 3 Pieces - -	50 00 0		
	7	*Jonathan Brooks* his Account with *ditto*, for ſo much he is indebted on			
—	—	Demand - - -	41 00 0		
6					
		Total	388	10	
		Stock in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor to Company, ſtanding No. I. their Account with *ditto* Company conjunctive,			
	6	For ſo much they are indebted to ſaid			
—	—	Company, ſtanding No. I. the 16th			
7		of *January* next - - -	200 10 0		
			200	10	

12th *Ditto.*

			L.	S.	D.
		Sundry Accounts in Stewardſhip Debtor to Stock in *ditto* 1112 *l.* I being intruſted by *Robert Bently* Eſq; as a Receiver or Steward to the following Eſtate.			
	8	The Farm *Brentwood* for one Year's			
		Produce calculated at - -	340 00 0		
	8	*James Alldown* his Account with Stewardſhip for one Year's Rent charg'd *ditto*, he paying all Taxes, which muſt be allow'd him - -	272 00 0		
	8	Hay, for 100 Loads remaining unſold	500 00 0		
—	—		1112		
7					
		Stock in Stewardſhip Debtor to ſundry Accounts in			
	7	*ditto* 75 *l.* 0 *s.* 3 d. the Eſtate being ſo much in-			
—	—	debted at my coming into *ditto*			
8		To accepted Bills, for one now due to			
		John Talbot - - -	37 10 3		
		Carry'd over—	37	10	3

Brought

London, December 12, 1720.

					L.	S.	D.
				l. *s.* *d.*			
—	—		Brought over ——	37 10 3			
8		To *John Farmer* his Account of Hay with *ditto*, for 30 Loads due to him at 25 Shillings *per* Load, the present Value - - -		37 10 0			
					75	00	3

13th Ditto.

	9	General Account of conditional Promiſes in Stewardſhip Debtor to *Robert Burges* his Account conditional with *ditto*, I having agreed with *ditto* to clear the Land call'd *Brentwood* from the Waters that have overflow'd it, and upon his ſo doing I have promiſed - - -			100		
—	—						
9							

14th Ditto.

	9	General Account of Goods delivered out for Sale, Debtor to Wine, for 5 Ton of Canary given to *Abraham Jerningham*, which *ditto* is to diſpoſe					
—	—						
2		of, if he can, and therewith pay himſelf the 200 *l.* I am owing him; but otherwiſe I am obliged to take *ditto* Wine off his Hands again, which I charged at - - - -			369		

15th Ditto.

	9	*Jonathan Bentley* Eſq; his Account with Stewardſhip Debtor to ſundry Accounts in *ditto* 17 *l.* 4 *s.* 6 *d.* I having receiv'd an Order from *ditto Bentley* for 12 Loads of Hay to be delivered to *Francis Bryan*					
—	—						
				l. *s.* *d.*			
8		To Hay in *ditto* for the 12 Loads delivered to *ditto Bryan* - -		15 17 6			
9		To proper Concerns with *ditto* for Carriage, *&c.* as *per* Book, paid by me - - - -		1 7 0			
					17	4	6
—	9	Stewardſhip Debtor to Charges for *ditto*, paid of					
10		the Hay aboveſaid - - - -			1	7	

General

London December 17th, 1720.

			L.	S.	D.
	10	General Account of Chances in Company, ſtanding No. I. Debtor to ſundry Accounts in *ditto* 90 *l.* *Giles Round* having laid a Wager with *ditto* Company, that the *Dragon*, now on her Voyage from *Rotterdam*, does not arrive in the River *Thames*			
—	—	till after the 25th of this Inſtant *December*,			
	4	To Caſh in *ditto*, for ſo much laid with *ditto Round*, and depoſited in *Joſeph Hall*'s Hands —— *l.* *s.* *d.* 30 00 0			
	10	To wagering in *ditto*, for what *ditto Round* ventured againſt *ditto* Company - - - 60 00 0			
			90		

Ditto.

Sundry Accounts in *ditto* Debtor to Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account conditional with *ditto* Company, ſtanding No. I. 30 *l.* the ſaid Company conjunctive being admitted one Third Sharers in *ditto* Wager laid by *ditto* Company ſtanding No. I. concerning the Arrival of *ditto* Ship *Dragon* from *Rotterdam*,

	4	Caſh in *ditto* Company ſtanding No. I. for what was received from *ditto* Company conjunctive for admitting them ſuch Sharers —— *l.* *s.* *d.* 10 00 0			
	10	Wagering in *ditto* Company, ſtanding No. I. for the Proportion allow'd to			
—	—	Company conjunctive —— 20 00 0			
			30		

Ditto.

10		Company ſtanding No. I. their Account conditional with Company ſtanding No. I. in Conjunction			
	10	with *Aaron Smith*, Debtor to ſundry Accounts			
—	—	in *ditto* Company conjunctive, 30 *l.*			
	7	To Caſh in *ditto* Company conjunctive for *ditto* Money paid *ditto* Company, *l.* *s.* *d.*			
		ſtanding No. I. - - - 10 00 0			
	11	To wagering in *ditto* Company conjunctive - - - 20 00 0			
			30		

Sundry

London, Decem. 17, 1720.

			L.	S.	D.
		Sundry Accounts in Company, ſtanding No. I. Debtor to proper Concerns conditional with *ditto* 30 *l.* I having one Third Share of the aforeſaid Wager alſo allow'd me,			
	11	Proper Concerns with *ditto*, for what I promiſed to pay them on Demand, on Account of my Share allow'd — *l.* *s.* *d.* 10 00 0			
—	10	Wagering in *ditto* for ſo much allow'd me, and reduced of their Gain in			
11	—	*ditto* Wager — — — 20 00 0			
			30		

Ditto.

	11	Company ſtanding No. I. their Account conditional			
—	—	Debtor to ſundry Accounts 30 *l. viz.* *l.* *s.* *d.*			
3		To Company, ſtanding No. I. — 10 00 0			
11		To Wagering — — 20 00 0			
			30		

19th Ditto.

	4	*James Atterbury* his Account on Delivery with time, Debtor to ſundry Accounts 350 *l.* We having made null the Agreement of my paying *ditto* ſuch Sum, the 2d of *January* next, upon the			
—	—	following Condition, *viz.*			
1		To Caſh paid *ditto Atterbury* on Account of his quitting me *ditto* Payment — — — — *l.* *s.* *d.* 1 00 0			
2		To *ditto* his Account of conditional Agreements for 17 Hogſheads of Tobacco, quitted him, which he by a Contract had engag'd himſelf to deliver me at *ditto* Time — 340 00 0			
12		To Profit, and Loſs for the Remainder 9 00 0			
			350		

Sundry

London, December 20, 1720.

					L.	S.	D.
		Sundry Accounts Debtor to ſundry Accounts 745 *l.* I having bought from *Joſeph Hall*, as followeth,					
	12	*Holand*'s Linen, for 10 Pieces, each Piece containing 200 Ells at 5 Shillings *per* Ell comes to ——	*l.* 500	*s. d.* 00 0			
	12	Muſlin 6 Pieces at 20 *l. per* Piece ——	120	00 0			
	13	Cambrick 5 Pieces at 25 *l. per* Piece -	125	00 0			
—	—				745		
			l.	*s. d.*			
	1	To Caſh, for the Money paid ——	500	00 0			
	12	To general Account of Bills drawn, for One given to *ditto Hall*, upon *Iſaac Markſon* at *Lisbon*, payable to *John Portroy* at Sight, being the Value of 570 Milrees at 6 *s.* 8 *d. per* Milree - - - - -	190	00 0			
	12	To *ditto* for a Bill upon *Ferdinadno Lopez* and Company at *Amſterdam*, being 450 Guilders at 2 Shillings *per* Guilder, payable to *Iſaac Veneck* or Order, at one Half Uſance	45	00 0			
	12	To Profit and Loſs, for ſo much rebated on Account of preſent Payment - - - - -	10	00 0			
					745		
		21ſt Ditto.					
	13	General Account of Waſte Debtor to ſundry Accounts 219 *l.* upon examining *Lisbon* Wine and Tobacco, I find them defective as followeth,					
—	—		*l.*	*s. d.*			
	2	To Wine for 1 Ton of Leakage ——	200	00 0			
	2	To Tobacco, for 1 Hogſhead Waſte in *ditto* - - -	19	00 0			
					219		
		Ditto.					
	9	Proper Concerns with Stewardſhip Debtor to Hay					
—	—	in *ditto*, for 20 Loads ſold to *James Billingſley*,					
	8	giving him Credit upon my own Account till the 21ſt of *February* next - - - -			40		

James

London, December 21, 1720.

					L.	S.	D.
—	13	*James Billingsley* his Account upon Time, Debtor to ſundry Accounts 47 *l. viz.*					
9		To Stewardſhip for what I am owing on Account of *ditto* Hay ——	*l.* 40	*s. d.* 00 0			
12		To Profit and Loſs for what *ditto Billingsley* is to pay me in Conſideration of my giving him Credit ſo long Time - - - -	7	00 0			
					47		

22*d* *Ditto.*

—	13	Shop Account Debtor to ſundry Accounts 463 *l.* being the Value of the following Goods put into my Shop					
			l.	*s. d.*			
12		To *Holland* Linen 5 Pieces ——	264	00 0			
12		To Muſlin 3 Pieces - -	90	00 0			
13		To Cambrick 3 Pieces ——	109	00 0			
					463		

23*d* *Ditto.*

—	8	The Farm *Brentwood* in Stewardſhip, Debtor to proper Concerns with *ditto* for ſeveral Wages paid					
9		by me, and other Allowances made on Account of *ditto* Farm, as *per* Book of petty Charges -			54	4	

Ditto.

Stewardſhip Debtor to ſundry Accounts 54 *l.* 4 *s.*

—	9	To Caſh paid on Account	*l.*	*s. d.*	*l.*	*s.*	*d.*	
1		of *ditto* Farm ——	50	00 0				
1		To *ditto*, for Expences on the Road going to pay *ditto* Money ——	2	7 0				
					52	7	0	
12		To Profit and Loſs for ſo much allow'd for my advancing ſaid Money -	*l.* 1	*s. d.* 01 0				
12		To *ditto*, being ſo much allowed more than I expended in the going to pay *ditto* Money ——	00	16 0				
					1	17	0	
					54	4		

Jona-

London, December 24, 1720.

			L.	S.	D.
—	9	*Jonathan Bentley* Esq; his Account with Steward-			
—	—	ship Debtor to Mortgages with *ditto*, *ditto* having			
13		sent me an Account of his mortgaging the Farm			
		rented by *James Alldown*, to *John Beazley* for			
		500 *l.* at 5 *l. per Cent. per Annum* Interest, which			
		I am to pay *ditto Beazley* out of the Rent receiv'd			
		from *ditto Alldown* - - - - -	25		

25th Ditto.

Sundry Accounts Debtor to sundry Accounts 1184 *l.* 6 *s.* 6 *d.* the Ship *Dragon* this Day being arriv'd from *Rotterdam*, having on Board her a Cargo of Linen and Muslin, belonging to Company standing No. I. *viz.*

			l.	*s.*	*d.*			
	13	*Holland*'s Linen in *ditto* Company 100 Pieces - - -	867	00	0			
—	13	Muslin in *ditto* 12 Pieces ——	317	6	6			
—	—					1184	6	6
6		To Voyage from *Rotterdam* in the	*l.*	*s.*	*d.*			
—	—	*Dragon* in *ditto* Company discharg'd	1102	00	0			
14		To Charges in *ditto* Company, as *per* Book - - -	15	6	6			
14		To *Abraham Gonsalez* at *Rotterdam*, our Account with *ditto* for 670 Guilders, Charges paid on *ditto* Account . - -	67	00	0			
						1184	6	6

Ditto.

—	4	Cash in *ditto* Company Debtor to general Account			
10	—	of Chances in *ditto*, the said Company having won the Wager laid with *Giles Round*, concerning *ditto* Ship's Arrival on or before this Day, and accordingly received the Money from the Person that held both Stakes - -	90		

Ditto.

	10	Company, standing No. I. in Conjunction with *Aaron*			
—	—	*Smith*, their Account conditional with Company,			
5		standing No. I. Debtor to *ditto* Company con-			
		junctive, their Account with *ditto* Company,			
		standing No. I. for *ditto* Company conjunctive,			
		one Third Share of *ditto* Wager become now due	30		

Company

London, December 25, 1720.

			L.	S.	D.
—	7	Company, ſtanding No. I. their Account with *ditto* Company conjunctive, Debtor to *ditto* Company,			
10	—	ſtanding No. I. their Account conditional with the ſaid Company conjunctive - - -	30		
		Ditto.			
—	11	Proper Concerns conditional with Company, ſtanding No. I. Debtor to proper Concerns with *ditto*,			
11	—	for my one Third Share of *ditto* Wager now become due - - - - -	30		
		Ditto.			
—	3	Company, ſtanding No. I. Debtor to *ditto*, their Account conditional - - - - -	30		
11	—				
		Ditto.			
—	6	*John Conrode* Inſurer with Company, ſtanding No. I. Debtor to Caſh in *ditto*, for ſo much paid			
4	—	him on Account of his inſuring *ditto* Ship and Voyage - - - - -	25		
		Ditto.			
—	3	Company, ſtanding No. I. Debtor to Account of Sales, for 7 Bales of Wooll, ſold *ditto* Company,			
14	—	belonging to *John Degrave* at *Bourdeaux*, Credit being given upon his Account to *ditto* Company till the 17th of *February* next - -	199		
		Ditto.			
—	14	Wooll in Company, ſtanding No. I. Debtor to proper Concerns with *ditto*, for the Receipt of ſeven			
11	—	Bales, for which they are to pay the 17th of *February* next, as aboveſaid - - -	199		

London, December 27, 1720.

			L.	S.	D.
3	*John Degrave ditto*, his Account current Debtor to ſundry Accounts, 2 *l.* 3 *s.* 6 *d. viz.*	*l. s. d.*			
10	To Charges, as *per* Book - -	1 3 6			
14	To my Proviſion, for ſo much allow'd me in the Sale of *ditto* Wooll as *per* Factor's Book - - -	1 00 0			
			2		

28th *Ditto.*

Sundry Accounts Debtor to ſundry Accounts 72 *l.* this Day ſold out, belonging to *John Degrave* at *Bourdeaux*, 2 Boxes of Muſlin, each Box containing 200 Yards, at 3 Shillings and Six Pence *per* Yard; I giving *Thomas Doney*, the Perſon that bought *ditto* Muſlin, Credit upon my Account for 3 Months, *viz.* *l. s. d.*

15	*Ditto Doney*, being the Value of *ditto Linen* - - - -	70 00 0			
1	Caſh, for the Money paid me in Conſideration of my allowing ſo long time for Payment - -	2 00 0			
			72		
3	To *Ditto Degrave* his Account current, as *per* Agreement on Factor's Book, Fol. 1. - - -	*l. s. d.* 70 00 0			
12	To Profit and Loſs - -	2 00 0			
			72		

29th *Ditto.*

Sundry Accounts in Stewardſhip Debtor to Hay in *ditto* 172 *l.* 1 having ſold to a Stranger 30 Loads, *viz.* *l. s. d.*

15	Caſh in *ditto* for ſo much received in Part - - - -	72 00 0			
9	*Jonathan Bentley* Eſq; his Account with *ditto*, for a Note under *ditto*'s Hand - - -	100 00 0			
			172		

Ac-

London, December 30, 1720.

			L.	S.	D.
—	4	Accepted Bills Debtor to general Account of Bills drawn, for a Bill given *James Shewel*, upon *John Degrave* at *Bourdeaux*, payable to *David Crosly*, for 1700 Livres at Sight, in Payment of a Bill			
12		accepted due to *ditto Shewel* or Order, Value -	170		

January the 1st, 1720.

—	1	Cash Debtor to *John Degrave* at *Bourdeaux* his Account current, I having sold 2 Boxes of Muslin			
3		belonging to *ditto*, each Box containing 200 Yards, at 4 Shillings *per* Yard, rebating only 3 *l.* in Consideration of present Payment - -	77		

Ditto.

—	3	*John Degrave ditto*, his Account current Debtor to sundry Accounts 7 *l.* being the Charges upon the aforesaid Goods, as *per* Factor's Book, Fol. 1.			
			l.	*s.*	*d.*
10		To Charges, as *per ditto*	00	14	0
14		To Provision Account	6	6	0
				7	

5th Ditto.

		Sundry Accounts in Stewardship Debtor to sundry Accounts in *ditto* 200 *l. Robert Burges* having cleared the Farm *Brentwood* from the Waters that had overflowed it, upon which Performance it was agreed upon that he should be paid 100 *l.*			
		viz.	*l.*	*s.*	*d.*
—	9	*Robert Burges* his Account conditional with Stewardship to *ditto* his Account with *ditto* - -	100	00	0
—	8	*Ditto* Farm *Brentwood* in Stewardship, to general Account of conditional Promises in *ditto*, *ditto* Sum being			
9		charged to *ditto* Farm - -	100	00	0
				200	

Cash

London, January 6th, 1720.

			L.	S.	D.
— 3	1	Caſh Debtor to *John Degrave* at *Bourdeaux* his Account current, for the Sale of 4 Cheſts of Florence Wine, each Cheſt containing 600 Flasks, belonging to *ditto Degrave*, for which I receiv'd ready Money, at the Rate of 2 Shillings *per* Flask, rebating only 4 *l.* on Conſideration of ready Payment, as *per* Factor's Book, Fol. 2. ——	236		

Ditto.

						L.	S.	D.
—	3	*John Degrave* his Account current Debtor to ſundry Accounts 32 *l.* 8 *s.* as *per* Factor's Book, Fol. 2. being the Charges on the aforeſaid Goods						
			l.	*s.*	*d.*			
10		To Charges, the Particulars *per ditto*	27	4	0			
14		To Proviſion Account —— ——	5	4	0			
						32	8	

7th Ditto.

			L.	S.	D.
— 8	8	Hay in Stewardſhip Debtor to the Farm *Brentwood* in *ditto*, I having received an Account of 100 Loads of Hay, the Produce of *ditto* Farm ——	180		

8th Ditto.

Sundry Accounts Debtor to ſundry Accounts 314 *l.* I having diſpoſed of 7 Hogſheads of Brandy for *Joſhua Nayron* at *Lisbon*, in the following Manner, as *per* Factor's Book Fol. 2. *viz.*

						L.	S.	D.
— 2	15	Brandy Debtor to Tobacco, for 3 Hhds. *ditto* Brandy taken to myſelf, and in exchange I delivered Capt. *Burton* Commander of the *William* and *Mary* Galley, bound to *Lisbon*, 10 Hhds. of Tobacco, being for the Uſe of *ditto Nayron* —— ——	*l.* 120	*s.* 00	*d.* 0			
— 5	15	Brandy in Company, ſtanding No. I. Debtor to Tobacco in *ditto*, being for 2 Hhds. of *ditto* taken to themſelves, in exchange of which they have put on board *ditto* Ship 5 Hhds. of Tobacco, worth - -	97	00	0			
		Carry'd over ——				217		

Brandy

London, January 8, 1720.

			l.	*s.*	*d.*	*L.*	*S.*	*D.*
		Brought over ——	217	00	0			
—	15 —	Brandy in Company, ſtanding No. I. in Conjunction with *Aaron Smith*,						
7		Debtor to Tobacco in *ditto*, they having taken 2 Hhds. of *ditto* Brandy, for which *ditto* have delivered on *ditto Nayron*'s Account 5 Hhds. of Tobacco —— ——	97	00	0			
						314		

Ditto.

—	15 —	*Joſhua Nayron* at *Lisbon* Debtor to ſundry Accounts 32 *l.* as *per* Factor's Book, Fol. 2.						
			l.	*s.*	*d.*			
10		To Charges, as *per ditto* Book ——	30	00	0			
14		To Proviſion for my Allowance for exchanging *ditto* Brandy - -	2	00	0			
						32		

15th Ditto.

—	13 —	Shop Accounts Debtor to Caſh, for what I have paid out on Account of my Dealings in *ditto*, as			
1		appears by the Books relating thereto ——		60	

29th Ditto.

—	16 —	Green Meadow in Stewardſhip Debtor to Stock in *ditto*, *Jonathan Bentley* Eſq; having intruſted me			
7		with *ditto* Farm, the Produce of which I am to receive, and place in like manner with the reſt of the Things belonging to me in Stewardſhip; I have therefore valued *ditto* Farm according to what it has hitherto been obſerved to bring in Annually - - - -		730	

February the 3d, 1720.

—	1 —	Caſh Debtor to general Account of Bills drawn, I having received from *John Morriſon* 100 *l.* in			
12		Payment of which, I this Day drew a Bill upon *Iſaac Vaneck* at *Rotterdam*, payable to the Order of *John Barker* at Sight, for 1000 *l.* Guilders at 2 *s. per* Guilder, the preſent Exchange is —		100	

Sundry

					L.	S.	D.
		London, February 13, 1720.					
		Sundry Accounts in Stewardſhip Debtor to *James Alidown* his Account with *ditto* 68 *l. viz.*					
	15	Caſh in *ditto*, for Quarter's Rent due at *Chriſtmas* laſt, received ——	*l.* 65	*s. d.* 10 0			
	16	Taxes allow'd, as *per* Pocket Book -	2	10 0			
—	—				68		
8							
		17th Ditto.					
	16	Graſing in Stewardſhip Debtor to the Farm *Brentwood* in *ditto*, for ſo much due from divers Perſons, for graſing Horſes on *ditto* Farm, as *per* Book - - - - -			35	10	
		19th Ditto.					
	12	General Account of Bills drawn Debtor to *John Degrave* at *Bourdeaux*, my Account current, for a Bill paid by *ditto* to *David Croſsly*, Value of 1700 Livres, drawn upon *ditto Degrave* on my own Account, as *per* Advice - -			170		
		21ſt Ditto.					
		Sundry Accounts Debtor to ſundry Accounts 103 *l.* for a Bill return'd and proteſted, drawn upon *Iſaac Vaneck*, payable to *John Barker* or Order at *Rotterdam*, being the Value of 1000 Guilders, in Payment of 100 *l.* received from *John Morriſon*					
	12	General Account of Bills drawn for the Value of *ditto* Bill - -	*l.* 100	*s. d.* 00 0			
	12	Profit and Loſs for the Charges, *ditto Vaneck* not being oblig'd to honour my Bill with Acceptance ——	3	00 0			
—	—				103		
16		To *ditto Morriſon*, for Non-payment of *ditto* Bill - - -	*l.* 100	*s. d.* 00 0			
		To charges as aboveſaid - -	3	00 0			
					103		

London, February 22, 1720.

			L.	S.	D.
16	General Securities Debtor to ſundry Accounts 500 *l.* I having ſold to diverſe Perſons 5 Boxes of Muſlin, belonging to *Thomas Jamart* of *Stoad*, each Box containing 10 Pieces at 10 *l. per* Piece, I giving them Credit upon my own Account, as *per* Factor's Book, Fol. 6.				
— —					
16	To *ditto Jamart*, for the neat Product due to him - - -	*l. s. d.* 487 00 0			
14	To Proviſion - - -	3 00 0			
10	To Charges, as *per* Book - - -	10 00 0			
			500		

23d Ditto.

4	Caſh in Company, ſtanding No. I. Debtor to Company, ſtanding No. I. in Conjunction with *Aaron*				
— —					
5	*Smith*, their Account with *ditto* Company, ſtanding No. I. they having paid the Balance due from them due to *ditto* Company, ſtanding No. I. -		170	10	

Ditto.

7	Company ſtanding No. I. their Account with Company, ſtanding No. I. in Conjunction with *Aaron*				
— —					
7	*Smith*, Debtor to Caſh in *ditto* Company conjunctive - - - - - -		170	10	

27th Ditto.

10	Charges Debtor to Caſh, being what I have paid				
— —					
1	out for theſe three Months laſt paſt, as *per* Book		73	8	6

28th Ditto.

16	Voyage to *Rotterdam* in the *Carolina* Debtor to ſundry Accounts 595 *l.* 10 *s.* I having put on Board				
— —					
	ditto Ship the following Goods, and conſign'd them to *Abraham Gonſalez* at *ditto* Place, *viz.*				
1	To Caſh, paid for 5 Hhds. of Tobacco, bought from the Company, ſtanding No. I. - - -	*l. s. d.* 99 10 0			
	Carry'd over—		99	10	

Brought

London, February 28, 1720.

					L.	S.	D.
			l.	*s.* *d.*			
		Brought over ——	99	10 0			
2		To Tobacco, for 3 Hhds. more of my own put on Board *ditto* - -	50	00 0			
12		To *Holland*'s Linen, 5 Pieces -	296	10 0			
12		To Muſlin, 3 Pieces - -	95	10 0			
13		To Cambrick, 2 Pieces - -	54	00 0			
					595	10	

Ditto.

	4	Caſh in Company, ſtanding No. I. Debtor to Tobacco in *ditto*, for the 5 Hhds. bought and paid					
—	—						
5		for, as aboveſaid - - - -			99	10	

29th Ditto.

	14	Charges in Company, ſtanding No. I. Debtor to					
—	—	Caſh in *ditto*, as *per* Book - - -			15	6	6
4							

March the 1ſt, 1720.

Sundry Accounts Debtor to accepted Bills; for a Bill accepted, drawn by *Iſaac Markſon* at *Lisbon*, payable to *Robert Jones* in 3 Weeks, Value 195 *l.* being an Account of 570 Milrees, drawn upon *ditto Markſon*, which he adviſeth me of is paid, *viz.*

	12	General Account of Bills drawn, for the Value of my Bill upon *ditto Markſon* - - -	*l.* 190	*s.* *d.* 00 0			
	12	Profit and Loſs, for ſo much Increaſe of the Value of the ſaid Milrees at the Time of their being drawn for by *ditto Markſon* - -	5	00 0			
					195		

2d Ditto.

4	8	*John Farmer*, my Account of Hay with Stewardſhip Debtor to ſundry Accounts in *ditto* 37 *l.* 10 *s.*					
—	—	for 25 Loads paid *ditto Farmer* as followeth, *viz.*					
8		To Hay in *ditto*, for 20 Loads delivered to *ditto*, worth - -	*l.* 30	*s.* *d.* 00 0			
		Carry'd over ——			30		

Brought

London, March 1, 1720.

			l.	*s.*	*d.*	*L.*	*S.*	*D.*
		Brought over ——	30	00	0			
15		To Caſh in *ditto*, for ſo much paid him out of *ditto* Caſh, and which he has agreed ſhall be placed to *ditto* Account of Hay in Payment of 5 Loads - - -	7	10	0			
						37	10	

4th Ditto.

Sundry Accounts Debtor to general Accounts of Goods deliver'd out for Sale, 369 *l. Abraham Jerningham* having ſent an Account of the Wine which he had intruſted with him, being ſold, *viz.*

			l.	*s.*	*d.*			
4		*Ditto Jerningham* his Account current for the Balances deducted which I was indebted - -	220	00	0			
1		Caſh for the remainder received -	149	00	0			
						369		
9								

5th Ditto.

	12	General Account of Bills drawn Debtor to *Ferdinando Lopez* and Company, our Account, I having received Advice of their Acceptation and Payment of a Bill drawn upon them for 450 Guilders, payable to the Order of *Iſaac Vaneck*, on my own Account, Value - - -				45		
17								

15th Ditto.

Sundry Accounts Debtor to deſperate Debts 250 *l.* I having compounded with *Alexander Blendoe* for 50 *l. per Cent.* of *ditto* Sum owing me, *viz.*

			l.	*s.*	*d.*			
1		Caſh for the Money received - -	125	00	0			
12		Profit and Loſs for the Rebatement -	125	00	0			
						250		
31								

London, March 16, 1720.

			L.	S.	D.
	5	*John Degrave* at *Bourdeaux*, our Account with Company, ſtanding No. I. Debtor to *ditto Degrave*, our Account of Sales with *ditto*, he having ſent Advice of his being obliged to take 525 Livres in full Payment for the 1050 *l.* Livres that were owing him on Account of the Sales belonging to ſaid Company, which ſaid 525 Livres at the preſent Courſe of Exchange are worth - -	59		

17th Ditto.

	3	*John Jenkins* and Company Debtor to Caſh for the Balance due to *ditto* Company paid - -	196	9	8

Ditto.

	17	Balance Debtor to ſundry Accounts 6370 *l.* 11 *s.* 3 $\frac{1}{3}$ *d. viz.*		*l.*	*s.*	*d.*
1		To Caſh - - - -		726	02	7
1		To *John Degrave* at *Bourdeaux*, my Account upon Time - -		130	00	0
1		To *John Ingram* - - -		489	05	0
1		To accepted Remittances - -		352	00	0
2		To Wine - - - -		900	00	0
2		To Adventure in *John Jenkins* and Company - - -		333	06	8
2		To *Abraham Gonſalez* at *Rotterdam*, my Account current - -		130	00	0
2		To Adventure in Company, ſtanding No. I. - - - -		783	17	3 $\frac{1}{3}$
3		To Company, ſtanding No. I. -		622	18	9
13		To *James Bilingsley* his Account upon Time - - -		47	00	0
13		To Shop Account - - -		523	00	0
15		To *Thomas Doney* - - -		70	00	0
15		To Brandy - - - -		120	00	0
15		To *Joſhua Nayron* - -		32	00	0
16		To general Securities - -		500	00	0
16		To Voyage to *Rotterdam* in the *Carolina* Galley - - -		595	10	0
9		To Stewardſhip - - -		15	11	0
			6370	11	3 $\frac{1}{3}$	

Sundry

London, March 17, 1720.

					L.	S.	D.
		Sundry Accounts Debtor to Balance 6370 *l.* 11 *s.* 3 ⅓ *d. viz.*					
	3	*John Degrave* at *Bourdeaux* my Account current	*l.* 650	*s.* 10	*d.* 0		
	3	*Ditto* my Account in *South Sea* Stock	526	15	0		
	3	*Ditto* his Account current	825	17	7		
	4	Accepted Bills	195	00	0		
	14	Account of Sales	199	00	0		
	16	*John Moriſon*	100	00	0		
	16	*Thomas Jamart* at *Stoad*	487	00	0		
	17	*Ferdinando Lopez* and Company, our Account	45	00	0		
	1	Stock	3341	08	8 ⅓		
	17					6370	11 3 ⅓
	12	Profit and Loſs Debtor to ſundry Accounts 636 *l.* 15 *s. viz.*					
			l.	*s.*	*d.*		
	2	To Tobacco	51	18	0		
	3	To *John Degrave* at *Bourdeaux*, my Account in *South Sea* Stock	1	15	0		
	13	To general Account of Waſte	219	00	0		
	1	To Stock, being ſo much clear Gain	364	02	0		
						636	15
		Sundry Accounts Debtor to Profit and Loſs 739 *l.* 18 *s. viz.*					
			l.	*s.*	*d.*		
	2	Wine	532	08	0		
	3	*John Degrave* at *Bourdeaux*, my Account current	6	00	0		
	11	Wagering	20	00	0		
	12	*Holland*'s Linen	60	10	0		
	12	Muſlin	65	10	0		
	13	Cambrick	38	00	0		
	14	Proviſion	17	10	0		
	12					739	18
	18	Balance in Company, ſtanding No. I. Debtor to ſundry Accounts in *ditto* 3281 *l.* 10 *s.*	*l.*	*s.*	*d.*		
	4	To Caſh in *ditto*	1398	13	6		
	5	To *John Degrave* at *Bourdeaux*, our Account with *ditto*	244	00	0		
		Carry'd over				1642	13 6

To

London, March 17, 1720.

			l.	*s.*	*d.*	*L.*	*S.*	*D.*
		Brought over——	1642	13	6			
5		To *Aaron Smith* his Account with *ditto* - - - -	62	10	0			
5		To Adventure by *ditto* in Company, ſtanding No. I. in Conjunction with *Aaron Smith* - - -	141	00	0			
13		To *Holland*'s Linen in *ditto* ——	864	00	0			
13		To Muſlin in *ditto* - -	320	06	0			
14		To Wooll in *ditto* —— -	154	00	0			
15		To Brandy in *ditto* —— -	97	00	0			
						3281	10	
		Sundry Accounts Debtor to Balance in Company, ſtanding No. I. 3281 *l.* 10 *s. viz.*						
	6	*Abraham Gonſalez* at *Rotterdam* his Account with *ditto* - -	27	00	0			
	6	*Joſhua Nayron* at *Lisbon* his Account with *ditto* - - -	41	00	0			
	6	*John Lendall* his Account with *ditto*	250	00	0			
	11	Proper Concerns with *ditto* - -	622	18	9			
	14	*Abraham Gonſalez* at *Rotterdam* our Account with *ditto* ——	64	00	0			
	4	Stock in *ditto* - - -	2276	11	3			
18						3281	10	
		Profit and Loſs in Company, ſtanding No. I. Debtor to ſundry Accounts in *ditto* 101 *l.* 00 *s.* 8 *d. viz.*						
	18		*l.*	*s.*	*d.*			
5		To Tobacco in *ditto* ——	8	10	0			
5		To *John Degrave* at *Bourdeaux* our Account with *ditto* ——	00	10	8			
5		To *ditto* our Account of Sales with *ditto* - - ——	44	00	0			
13		To *Holland*'s Linen in *ditto* ——	3	00	0			
14		To Wooll in *ditto* —— ——	45	00	0			
						101	00	8
		Sundry Accounts Debtor to Profit and Loſs in Company, ſtanding No. I. 101 *l.* 8 *d. viz.*	*l.*	*s.*	*d.*			
	10	Wagering in *ditto* —— -	20	00	0			
	13	Muſlin in *ditto* —— -	3	00	0			
		Carry'd over——				23		

Abra-

London, March 17, 1720.

			l.	*s.*	*d.*	L.	S.	D.
		Brought over—	23	00	0			
	14	*Abraham Gonſalez* at *Rotterdam*, our Account with *ditto* —	3	00	0			
	4	Stock, being ſo much Loſs —	75	00	8			
18						101		8
	19	Balance in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor to ſundry Accounts in *ditto*, 260 *l.* 10 *s.*	*l.*	*s.*	*d.*			
7		To Caſh in *ditto*	37	00	0			
7		To Tobacco in *ditto*	36	10	0			
7		To Linen Cloth in *ditto*	47	00	0			
7		To *Jonathan Brooks* his Account with *ditto*	41	00	0			
15		To Brandy in *ditto*	99	00	0			
						260	10	
	6	Stock Debtor to Balance in Company, ſtanding No. I. in Conjunction with *Aaron Smith*,						
19		260 *l.* 10 *s. viz.* —				260	10	
	19	Profit and Loſs in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor to ſundry Accounts in *ditto* 75 *l.* 10 *s. viz.*	*l.*	*s.*	*d.*			
7		To Linen Cloth in *ditto*	3	00	0			
6		To Stock in *ditto*	72	10	0			
						75	10	
		Sundry Accounts in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor to Profit and Loſs in *ditto* 75 *l.* 10 *s. viz.*	*l.*	*s.*	*d.*			
	7	Tobacco in *ditto* —	53	10	0			
	11	Wagering in *ditto* —	20	00	0			
	15	Brandy in *ditto* —	2	00	0			
19						75	10	
	20	Balance in Stewardſhip Debtor to ſundry Accounts in *ditto* 1944 *l.* 11 *s. viz.*	*l.*	*s.*	*d.*			
8		To the Farm *Brentwood* in *ditto*	278	14	0			
8		To *James Alldown* his Account with *ditto* —	204	00	0			
		Carry'd over—				482	14	

To

London, March 17, 1720.

			l.	*s.*	*d.*	*L.*	*S.*	*D.*
		Brought over	482	14	0			
8		To Hay in *ditto*	424	02	6			
9		To *Jonathan Bently* Esq; his Account with *ditto*	142	04	6			
15		To Cash in *ditto*	130	00	0			
16		To Green Meadow in *ditto*	730	00	0			
16		To Grasing in *ditto*	35	10	0			
						1944	11	
		Sundry Accounts in Stewardship Debtor to Balance in *ditto* 1944 *l.* 11 *s. viz.*	*l.*	*s.*	*d.*			
	8	Accepted Bills in *ditto*	37	10	3			
	8	*John Farmer* my Account of Hay with *ditto*	10	07	3			
	9	Proper Concerns with *ditto*	15	11	0			
	13	Mortgages with *ditto*	25	00	0			
	15	*Robert Burges* his Account with *ditto*	100	00	0			
	7	Stock in *ditto*	1756	02	6			
20						1944	11	
	20	Profit and Loss in Stewardship Debtor to sundry Accounts in *ditto* 12 *l.* 17 *s.* 3 *d. viz.*						
8		To *John Farmer* my Account of Hay with *ditto*	*l.* 10	*s.* 07	*d.* 3			
16		To Taxes in *ditto*	2	10	0			
						12	17	3
		Sundry Accounts in Stewardship Debtor to Profit and Loss in *ditto* 12 *l.* 17 *s.* 3 *d. viz.*						
			l.	*s.*	*d.*			
	8	Hay in *ditto*	2	00	0			
	7	Stock in *ditto*	10	17	3			
20						12	17	3

End of the Journal Book.

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Alphabet, B. No. 2.

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Ledger

Ledger, B. No. 2.

1720.

Stock Debtor

					L.	S.	D.
Dec.	9	To ſundry Accounts	-	-	2432	8	9
Mar.	17	To Balance	-	-	3341	8	8½
					5773	17	5½

1720.

Caſh Debtor

					L.	S.	D.
Dec.	9	To Stock	-	-	1019	17	9
	28	To ſundry Accounts	-	-	2		
Jan.	1	To *John Degrave* at *Bourdeaux*, his Account current	-	-	77		
	6	To *John Degrave* at *Bourdeaux*, his Account current	-	-	236		
Feb.	3	To General Account of Bills drawn	-		100		
Mar.	4	To General Account of Goods deliver'd out for Sale	-	-	149		
	15	To Deſperate Debts	-	-	125		
					1708	17	9

1720.

John Degrave at *Bourdeaux*, my Account upon Time Debtor -

			Livres		L.	S.	D.
Dec.	9	To Stock the 25th of *July* next	1500	1	130		

1720.

John Ingram Debtor

					L.	S.	D.
Dec.	9	To Stock	-	-	489	5	

1720.

Accepted Remittances Debtor -

					L.	S.	D.
Dec.	9	To Stock for a Bill upon *John Kingſmill*	-	1	352		

Per

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By ſundry Accounts		5409	15	5½
Mar.	17	By Profit and Loſs	12	304	2	
				5773	17	5½

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	19	By *James Atterbury* his Account on Delivery with Time	4	1		
	20	By ſundry Accounts		500		
	23	By Stewardſhip	9	52	7	
Jan.	15	By Shop Account	13	60		
Feb.	27	By Charges	10	73	8	6
	28	By Voyage to *Rotterdam* in the *Carolina* Galley	16	99	10	
Mar.	17	By *John Jenkins* and Company	3	196	9	8
Ditto		By Balance	17	726	2	7
				1708	17	9

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	17	By Balance 1500 *Livres*	17	130		

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	17	By Balance	17	489	5	

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	17	By Balance	17	352		

1720.

Wine Debtor

			Tonn.		L.	S.	D.
Dec.	9	To Stock - - - -	13	1	936	12	
Mar.	17	To Profit and Loſs - - -		12	532	8	
			13		1469	—	—

1720.

Adventure in *John Jenkins* and Company, Debtor

				L.	S.	D.
Dec.	9	To Stock, for a Sixth Share in *ditto* Company	1	333	6	8

1720.

Abraham Gonſalez at *Rotterdam*, my Account current Debtor

			Guilders		L.	S.	D.
Dec.	9	To Stock - - - -	1300	1	130		

1720.

Adventure in Company, ſtanding No. I. Debtor

				L.	S.	D
Dec.	9	To Stock for a Third Share in *ditto* Company	1	783	17	3 $\frac{4}{5}$

1720.

James Atterbury his Account of conditional Agreements Debtor

				L.	S.	D.
Dec.	9	To Stock - - - -	1	340	—	—

1720.

Tobacco Debtor

			Hhds.		L.	S.	D.
Dec.	9	To Stock - - - -	14	1	240	18	

1720.

Per Contra Creditor

			Tonn.		L.	S.	D.
Dec.	14	By general Account of Goods delivered out for Sale - -	5	9	369		
	21	By general Account of Waſte - -	1	13	200		
Mar.	17	By Balance - - -	7	17	900	—	—
			13		1469	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Mar.	17	By Balance - - - -	17	333	6	8

1720.

Per Contra Creditor

			Guilders		L.	S.	D.
Mar.	17	By Balance - - - -	1300	17	130	—	—

1720.

Per Contra Creditor

			L.	S.	D
Mar.	17	By Balance - - - -	17	783	17	3 $\frac{2}{3}$

1720.

Per Contra Creditor

			L.	S.	D.
Dec.	19	By *ditto* his Account on Delivery with Time	4	340	—	—

1720.

Per Contra Creditor

			Hhds.		L.	S.	D.
Dec.	21	By general Account of Waſte —	1	13	19		
Jan.	8	By Brandy - - -	10	15	120		
Feb.	28	By Voyage to *Rotterdam* in the *Carolina* Galley - - -	3	16	50		
Mar.	17	By Profit and Loſs — -		12	51	18	—
			14		240	18	—

1720.

Desperate Debts Debtor

					L.	S.	D.
Dec.	9	To Stock - - - -		1	250	—	—

1720.

Company, standing No. I. Debtor

					L.	S.	D.
Dec.	9	To Stock - - - -		1	400	18	9
Ditto	—	To Stock the 13th of *April* next	—	1	3		
	25	To *ditto* their Account conditional	—	11	30		
	27	To Account of Sales, due the 17th of *February* next - - - -		14	199		
					632	18	9

1720.

John Degrave at *Bourdeaux* my Account current Debtor

			Livres		L.	S.	D.
Mar.	17	To Balance - - -	7515	17	650	10	
Ditto	—	To Profit and Loss - -		12	6		
			7515		656	10	—

1720.

John Degrave at *Bourdeaux* my Account in *South Sea* Stock Debtor

			L.		L.	S.	D.
Mar.	17	To Balance - -	350	17	526	15	—

1720.

John Jenkins and Company Debtor

					L.	S.	D.
Mar.	17	To Cash paid *ditto Jenkins* and Company -		1	196	9	8

1720.

John Degrave at *Bourdeaux* his Account current Debtor

					L.	S.	D.
Dec.	27	To sundry Accounts - - -			2	3	6
Jan.	1	To sundry Accounts — —			7		
	6	To sundry Accounts — —			32	8	
Mar.	17	To Balance — — —		17	825	17	7
					867	9	1

Per

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	15	By ſundry Accounts - - -		250	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By *ditto* their Account Conditional ——	11	10		
Mar.	17	By Balance - - - -	17	622	18	9
				632	18	9

1720.

Per Contra Creditor

			Livres		L.	S.	D.
Dec.	9	By Stock —— ——	5815	1	486	10	
Febr.	17	By general Account of Bills drawn	1700	12	170		
			7515		656	10	—

1720.

Per Contra Creditor

			L.		L.	S.	D.
Dec.	9	By Stock —— ——	350	1	525		
Mar.	17	By Profit and Loſs - ——		12	1	15	—
			350		526	15	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Stock - - - -	1	196	9	8

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Stock - - -	1	184	9	1
	28	By ſundry Accounts - - -		70		
Jan.	1	By Caſh received - - -	1	77		
	6	By Caſh received - - -	1	236		
				867	9	1

Abraham

1720.

Abraham Jerningham his Account current Debtor

				L.	S.	D.
Mar.	4	To general Account of Goods delivered out for Sale - - - - -	9	220	—	—

1720.

Accepted Bills Debtor

				L.	S.	D.
Dec.	30	To general Account of Bills drawn ——	12	170		
Mar.	17	To Balance - - - - -	17	195	—	—
				365	—	—

1720.

James Atterbury his Account on Delivery with Time Debtor

				L.	S.	D.
Dec.	19	To ſundry Accounts - ——		350	—	—

1720.

Stock in Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To ſundry Accounts in *ditto* —— ——		746	18	9
Mar.	17	To Profit and Loſs in *ditto* ——	18	75		8
Ditto		To Balance in *ditto* —— ——	18	2276	11	3
				3098	10	8

1720.

Caſh in Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Stock in *ditto* —— ——	4	1099		
	17	To Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account conditional with *ditto* - - -	10	10		
	25	To general Account of Chances in *ditto* -	10	90		
Febr.	23	To Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* - - - -	5	170	10	
	28	To Tobacco in *ditto* - - -	5	99	10	
				1469	—	—

Per

1720.

Per Contra

				L.	S.	D.
Dec.	9	By Stock - - - -	1	220	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Stock, for a Bill due to *James Shewel* -	1	170		
Mar.	1	By ſundry Accounts, for a Bill due to *Robert Jones*, Three Weeks hence —		195	—	—
				365	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Stock, the 2d of *January* next —	1	350	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By ſundry Accounts in *ditto* - -		3098	10	8

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By general Account of Chances in *ditto* -	10	30		
	25	By *John Conrode* Inſurer with *ditto* —	6	25		
Febr.	28	By Charges in *ditto* - - -	14	15	6	6
Mar.	17	By Balance in *ditto* - - -	18	1398	13	6
				1469	—	—

1720.

Tobacco in Company, ſtanding No. I. Debtor

			Hhds.		L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	10	4	205		

1720.

John Degrave at *Bourdeaux* our Account with Company, ſtanding No. I. Debtor

			Livres		L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	1900	4	185	10	8
Mar.	16	To *Ditto Degrave* our Account of Sales with *ditto* Company ——	525	5	59		
			2425		244	10	8

1720.

John Degrave at *Bourdeaux* our Account of Sales with Company, ſtanding No. I. Debtor

			Livres		L.	S.	D.
Dec.	9	To Stock in *ditto* - - - -	1050	4	103		

1720.

Aaron Smith his Account with Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	4	62	10	

1720.

Adventure by Company, ſtanding No. I. in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor

				L.	S.	D.
Dec.	9	To Stock in *ditto* Company, ſtanding No. I.	4	141		

1720.

Company ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with Company ſtanding No. I. Debtor

				L.	S	D.
Dec.	9	To Stock in *ditto* Company, ſtanding No. I. due the 16th of *January* next ——	4	200	10	

Per

1720.

Per Contra Creditor

			Hhds.		L.	S.	D.
Jan.	8	By Brandy in *ditto* - -	5	15	97		
Febr.	28	By Caſh in *ditto* - - -	5	4	99	10	
Mar.	17	By Profit and Loſs in *ditto* - -		18	8	10	—
			10		205	—	—

1720.

Per Contra Creditor

			Livres		L.	S.	D.
Mar.	17	By Balance in *ditto* - -	2425	18	244		
Ditto		By Profit and Loſs in *ditto*		18		10	8
			2425		244	10	8

1720.

Per Contra Creditor

			Livres		L.	S.	D.
Mar.	16	By *Ditto Degrave* our Account with *ditto* Company - -	1050	5	59		
	17	By Profit and Loſs in *ditto*		18	44	—	—
			1050		103	—	—

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance in *ditto* - - -		18	62	10	

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance in *ditto* - - -		18	141	—	—

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	25	By Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account conditional with *ditto* - - -		10	30		
Feb.	23	By Caſh in *ditto* Company, ſtanding No. I.		4	170	10	—
					200	10	—

				L.	S.	D.
		1720.				
		Voyage from *Rotterdam* in the *Dragon*, in Company, ſtanding No. I. Debtor				
Dec.	9	To Stock in *ditto* - - -	4	1102	—	—
		1720.				
		Joſhua Nayron at *Lisbon* his Account with Company, ſtanding No. I. Debtor		L.	S.	D.
Mar.	17	To Balance in *ditto* - - -	18	41	—	—
		1720.				
		Abraham Gonſalez at *Rotterdam* his Account with Company, ſtanding No. I. Debtor		L.	S.	D.
Mar.	17	To Balance in *ditto* - - -	18	27	—	—
		1720.				
		John Lendall his Account with Company, ſtanding No. I. Debtor		L.	S.	D.
Mar.	17	To Balance in *ditto* - - -	18	250	—	—
		1720.				
		John Conrode, Inſurer with Company, ſtanding No. I. Debtor		L.	S.	D.
Dec.	25	To Caſh in *ditto* - - -	4	25	—	—
		1720.				
		Stock in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor				
		To Company, ſtanding No. I. their Account		L.	S.	D.
Dec.	9	with *ditto* Company conjunctive ——	7	200	10	
Mar.	17	To Balance in *ditto* - - -	19	260	10	
				461	—	—

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	25	By ſundry Accounts in *ditto* - -		1102	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Stock in *ditto* - - -	4	41	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Stock in *ditto* - - -	4	27	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Stock in *ditto* - - -	4	250	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By Stock in *ditto* - - -	4	25	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Dec.	9	By ſundry Accounts in *ditto* - -		388	10	
Mar.	17	By Profit and Loſs in *ditto* - - -	19	72	10	
				461	—	—

1720.

Caſh in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor

				L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	6	217	10	—

1720.

Tobacco in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			Hhds.		L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	7	6	80		
Mar.	17	To Profit and Loſs in *ditto*		19	53	10	—
			7		133	10	—

1720.

Linen Cloth in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			Pieces		L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	3	6	50	—	—

1720.

Jonathan Brooks his Account with Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	6	41	—	—

1720.

Company, ſtanding No. I. their Account with Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	25	To Company, ſtanding No. I. their Account conditional with *ditto* Company conjunctive	10	30		
Febr.	23	To Caſh in *ditto* Company conjunctive —	7	170	10	—
				200	10	—

1720.

Stock in Stewardſhip Debtor

				L.	S.	D.
Dec.	9	To ſundry Accounts in *ditto* - - -		75		3
Mar.	17	To Profit and Loſs in *ditto* - -	20	10	17	3
		To Balance in *ditto* - - -	20	1756	2	6
				1842		

Per

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	17	By Company, ſtanding No. I. their Account conditional with *ditto*		10	10		
Febr.	23	By Company, ſtanding No. I. their Account with *ditto*		7	170	10	
Mar.	17	By Balance in *ditto*		19	37		
					217	10	

1720.

Per Contra Creditor

			Hhds.		L.	S.	D.
Jan.	8	By Brandy in *ditto*	5	15	97		
Mar.	17	By Balance in *ditto*	2	19	36	10	
			7		133	10	

1720.

Per Contra Creditor

			Pieces		L.	S.	D.
Mar.	17	By Balance in *ditto*	3	19	47		
Ditto	—	By Profit and Loſs in *ditto*		19	3		
			3		50	17	

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance in *ditto*		19	41		

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	9	By Stock in *ditto* Company conjunctive, payable the 16th of *January* next		6	200	10	

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	9	By ſundry Accounts in *ditto*			1112		
Jan.	29	By Green Meadow in *ditto*		16	730		
					1842		

The

1720.

The Farm *Brentwood* in Stewardſhip Debtor

					L.	S.	D.
Dec.	9	To Stock in *ditto*, for one Year's Produce of *ditto* Farm - - - -		7	340		
	23	To Proper Concerns with *ditto* - -		9	54	4	
Jan.	5	To general Account of conditional Promiſes in *ditto* - - - -		9	100		
					494	4	

1720.

James Alldown his Account with Stewardſhip Debtor

					L.	S.	D.
Dec.	9	To Stock in *ditto* for one Year's Rent charg'd to *ditto Alldown* - - -		7	272		

1720.

Hay in Stewardſhip Debtor

			Loads		L.	S.	D.
Dec.	9	To Stock in *ditto* - - -	100	7	500		
Jan.	7	To the Farm *Brentwood* in *ditto* -	100	8	180		
Mar.	17	To Profit and Loſs in *ditto* - -		20	2		
			200		682		

1720.

Accepted Bills in Stewardſhip Debtor

					L.	S.	D.
Mar.	17	To Balance in *ditto* - - -		20	37	10	3

1720.

John Farmer, my Account of Hay with Stewardſhip Debtor

			Loads		L.	S.	D.
Mar.	2	To ſundry Accounts in *ditto* -	25		37	10	
	17	To Balance in *ditto* - -	5	20	10	7	3
			30		47	17	3

Per

1720.

Per Contra Creditor

					L.	S.	D.
Jan.	7	By Hay in *ditto* - - -		8	180		
Febr.	17	By Grafing in *ditto* - - -		16	35	10	
Mar.	17	By Balance in *ditto* - - -		20	278	14	
					494	4	

1720.

Per Contra Creditor

					L.	S.	D.
		By ſundry Accounts in *ditto*, for a Quarter of					
Febr.	13	a Year's Rent diſcharg'd - -			68		
Mar.	27	By Balance in *ditto* - - -		20	204		
					272		

1720.

Per Contra Creditor

			Loads		L.	S.	D.
Dec.	15	By *Jonathan Bently* Eſq; his Account with Stewardſhip - -	12	9	15	17	6
	21	By proper Concerns with *ditto* -	20	9	40		
	29	By ſundry Accounts in *ditto* - -	30		172		
Mar.	2	By *John Farmer* his Account with *ditto* - - - -	20	8	30		
	17	By Balance in *ditto* - - -	118	20	424	2	6
			200		682		

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	9	By Stock in *ditto*, for one now due to *John Talbot* - - - - -		7	37	10	3

1720.

Per Contra Creditor

			Loads		L.	S.	D.
Dec.	9	By Stock in *ditto* - - -	30	7	37	10	
Mar.	17	By Profit and Loſs in *ditto* - -		20	10	7	3
			30		47	17	3

Gene-

1720.

General Account of conditional Promiſes in Stewardſhip Debtor

				L.	S.	D.
Dec.	13	To *Robert Burges* his Account conditional with *ditto* - - - -	9	100		

1720.

To *Robert Burges* his Account with Stewardſhip Debtor

				L.	S.	D.
Jan.	5	To *ditto Burges* his Account with *ditto* -	15	100		

1720.

General Account of Goods delivered out for Sale Debtor

				L.	S.	D.
Dec.	14	To Wine - - - -	2	369		

1720.

Jonathan Bently Eſq; his Account with Stewardſhip Debtor

				L.	S.	D.
Dec.	15	To ſundry Accounts in *ditto* - -		17	4	6
	24	To Mortgages with *ditto* - - -	13	25		
	29	To Hay in *ditto* - - - -	8	100		
				142	4	6

1720.

Proper Concerns with Stewardſhip Debtor

				L.	S.	D.
Dec.	21	To Hay in *ditto* - - - -	8	40		
Mar.	17	To Balance in *ditto* - - -	20	15	11	
				55	11	

1720.

Stewardſhip Debtor

				L.	S.	D.
Dec.	15	To Charges - - - -	10	1	7	
	23	To ſundry Accounts		54	4	
				55	11	

Per

1720.

Per Contra Creditor

				L.	S.	D.
Jan.	5	By the Farm *Brentwood*, in *ditto* - -	8	100		

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	13	By general Account of conditional Promiſes with *ditto* - - - -	9	100		

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	4	By ſundry Accounts - - -	9	369		

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	17	By Balance in *ditto* - - -	20	142	4	6

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	15	By *Jonathan Bently* Eſq; his Account with *ditto* - - - -	9	1	7	
		By the Farm *Brentwood* in *ditto* - -	8	54	4	
				55	11	

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	15	By *James Billingsly* his Account upon Time	13	40		
Mar.	25	By Balance - - - -	17	15	11	
				55	11	

1720.

Charges Debtor

				L.	S.	D.
Febr.	27	To Caſh paid ſundry Perſons - -	1	73	—	—

1720.

General Account of Chances in Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	17	To ſundry Accounts in *ditto* - -		90	—	—

1720.

Wagering in Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	17	To Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account conditional with *ditto* - - -	10	20		
Ditto		To proper Concerns conditional with *ditto* -	11	20		
Mar.	17	To Profit and Loſs in *ditto* - - -	18	20		
				60	—	—

1720.

Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account conditional with Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	25	To Company, ſtanding No. I. in Conjunction with *Aaron Smith*, their Account with *ditto* - - - - -	5	30	—	—

1720.

Company, ſtanding No. I. their Account conditional with Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

				L.	S.	D.
Dec.	17	To ſundry Accounts in *ditto* Company conjunctive - - - -		30	—	—

Per

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	15	By Stewardſhip	9	1	7	
	27	By *John Degrave* at *Bourdeaux* his Account current	3	1	3	6
Jan.	1	By *John Degrave* at *Bourdeaux* his Account current	3		14	
	6	By *John Degrave* at *Bourdeaux* his Account current	3	27	4	
	8	By *Joſhua Nayron* at *Lisbon*	15	30		
Febr.	21	By ſundry Accounts		3		
	22	By general Securities	16	10		
				73	8	6

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	25	By Caſh in *ditto* receiv'd	4	90	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By general Account of Chances in *ditto*	10	60	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By ſundry Accounts in *ditto* Company, ſtanding No. I.		30	—	—

1720.

Per Contra Creditor

				L.	S.	D
Dec.	25	By Company, ſtanding No. I. their Account with *ditto*	7	30	—	—

1720.

Wagering in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor

				L.	S.	D.
Mar.	17	To Profit and Loſs in *ditto* - -	19	20		

1720.

Proper Concerns conditional with Company, ſtanding No. I. Debtor

				L.	S.	
Dec.	25	To proper Concerns with *ditto* - -	11	30		

1720.

Proper Concerns with Company, ſtanding No. I. Debtor

				L.	S.	D.
Dec.	17	To proper Concerns conditional with *ditto* -	11	10		
Mar.	17	To Balance in *ditto* - - -	18	622	18	9
				632	18	9

1720.

Company, ſtanding No. I. their Account conditional, Debtor

				L.	S.	D.
Dec.	17	To ſundry Accounts - - -		30		

1720.

Wagering Debtor

				L.	S.	D.
Mar.	17	To Profit and Loſs - - -	12	20		

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By Company, ſtanding No. I. their Account conditional with *ditto* - -	10	20	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	17	By ſundry Accounts in *ditto* - -	4	30	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	9	By Stock in *ditto* - - -	4	400	18	9
Ditto		By *ditto*, due the 13th of *April* next -	4	3		
	25	By proper Concerns conditional with *ditto* -	11	30		
	27	By Wool in *ditto*, to pay the 17th of *February* next - - - - -	14	199	—	—
				632	18	9

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	25	By Company, ſtanding No. I. - -	3	30	—	—

1720.

Per Contra Creditor

				L.	S.	D.
Dec.	27	By Company, ſtanding No. I. their Account Conditional - - - -	11	20	—	—

Profit

1720.

Profit and Loſs Debtor

					L.	S.	D.
Febr.	21	To ſundry Accounts - - -			3		
Jan.	1	To accepted Bills - - -		4	5		
	15	To deſperate Debts - - -		3	125		
	17	To Tobacco - - - -		2	51	18	
		To *John Degrave* my Account in *South Sea* Stock - - - -		3	1	15	
		To general Account of Waſte - -		13	219		
		To Stock, being ſo much clear Gain -		1	364	2	
					769	15	

1720.

Hollands Linen Debtor

			Pieces		L.	S.	D.
Dec.	20	To ſundry Accounts - -	10		500		
Mar.	17	To Profit and Loſs - -		12	60		
			10		560	10	

1720.

Muſlin Debtor

			Pieces		L.	S.	D.
Dec.	20	To ſundry Accounts - -	6		120		
Mar.	17	To Profit and Loſs - -		12	65	10	
			6		185	10	

1720.

General Account of Bills drawn Debtor

					L.	S.	D.
Febr.	17	To *John Degrave* at *Bourdeaux* my Account current - - - -		3	170		
	21	To ſundry Accounts - - -			100		3
Mar.	1	To accepted Bills - - -		4	190		
	5	To *Ferdinando Lopez* and Company our Account = = = =		17	45		3
					505		

Per

1720.

		Per Contra Creditor			L.	S.	D.
Dec.	19	By *James Atterbury* his Account on delivery with Time		4	9		
	20	By ſundry Accounts			10		
	21	By *James Billingsley* his Account upon Time		13	7		
	23	By Stewardſhip		9	1	17	
	28	By ſundry Accounts			2		
Mar.	17	By Wine		2	532	8	
		By *John Degrave* my Account current		3	6		
		By Wagering		11	20		
		By *Holland*'s Linen		12	60	10	
		By Muſlin		12	65	10	
		By Cambrick		13	38		
		By Proviſion		14	17	10	
					769	15	—

1720.

		Per Contra Creditor	Pieces		L.	S.	D.
Dec.	22	By Shop Account	5	13	264		
Febr.	28	By Voyage to *Rotterdam* in *Carolina Galley*	5	16	296	10	
			10		560	10	—

1720.

		Per Contra Creditor	Pieces		L.	S.	D.
Dec.	22	By Shop Account	3	13	90		
Febr.	28	By Voyage to *Rotterdam* in the *Carolina Galley*	3	16	95	10	
			6		185	10	—

1720.

		Per Contra Creditor			L.	S.	D.
Dec.	20	By ſundry Accounts			190		
Ditto		By ſundry Accounts			45		
	30	By accepted Bills		4	170		
Febr.	3	By Caſh, for a Bill drawn upon *Iſaac Vaneck*		1	100		
					505		

Per

1720.

Cambrick Debtor

			Pieces		L.	S.	D.
Dec.	20	To ſundry Accounts —	5		125		
Mar.	17	To Profit and Loſs - -		12	38		
			5		163	—	—

1720.

General Account of Waſte Debtor

			L.	S.	D.
Dec.	21	To ſundry Accounts - —	219		
			—	—	—

1720.

James Billingsley his Account upon Time Debtor

			L.	S.	D.
Dec.	21	To ſundry Accounts the 21ſt of *February* next - - - —	47		
			—	—	—

1720.

Shop Account Debtor

			L.	S.	D.
Dec.	22	To ſundry Accounts - —	463		
Jan.	15	To Caſh - - - —	1 60		
			523	—	—

1720.

Mortgages with Stewardſhip Debtor

			L.	S.	D.
Mar.	17	To Balance in *ditto* - - -	20 25		
			—	—	—

1720.

Holland's Linen in Company, ſtanding No. I. Debtor

			Pieces	L.	S.	D.
Dec.	25	To ſundry Accounts in *ditto* —	100	867		
			—	—	—	—

1720.

Muſlin in Company, ſtanding No. I. Debtor

			Pieces		L.	S.	D.
Dec.	25	To ſundry Accounts in *ditto* —	12		317	6	6
Mar.	17	To Profit and Loſs - —		18	3		
			12		320	—	—

Per

1720.

Per Contra Creditor

			Pieces		L.	S.	D.
Dec.	22	By Shop Account	3	13	109		
Feb.	28	By Voyage to *Rotterdam* in *Carolina Galley*	2	16	54	—	—
			5		163	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Mar.	17	By Profit and Loſs	12	219	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Mar.	17	By Balance		47	—	—

1720.

Per Contra Creditor

			L.	S.	D
Mar.	17	By Balance		523	—	—

1720.

Per Contra Creditor

			L.	S.	D.
Dec.	24	By *Jonathan Bentley*, Eſq; his Account with *ditto*	13	25	—	—

1720.

Per Contra Creditor

			Pieces		L.	S.	D.
Mar.	17	By Balance in *ditto*	100	18	864		
Ditto		By Profit and Loſs		18	3		
			100		867	—	—

1720.

Per Contra Creditor

			Pieces		L.	S.	D.
Mar.	17	By Balance in *ditto*	12	18	320	6	6

1720.

Charges in Company, ſtanding No. I. Debtor

				L.	S.	D.
Febr.	29	To Caſh in *ditto* - - -	4	15	6	6

1720.

Abraham Gonſalez at *Rotterdam*, our Account with Company, ſtanding No. I. Debtor

			Guilders		L.	S.	D.
Mar.	17	To Balance in *ditto* - -	670	18	64		
Ditto		To Profit and Loſs in *ditto*		18	3		
			670		67		

1720.

Account of Sales, Debtor

				L.	S.	D.
Mar.	17	To Balance - - - -	17	199		

1720.

Wool in Company, ſtanding No. I. Debtor

			Bales		L.	S.	D.
Dec.	27	To proper Concerns with *ditto* -	7	11	199		

1720.

Proviſion Debtor

				L.	S.	D.
Mar.	17	To Profit and Loſs - -	12	17	10	

Per

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	25	By ſundry Accounts in *ditto* -			15	6	6

1720.

Per Contra Creditor

			Guilders		L.	S.	D.
Dec.	25	By ſundry Accounts in *ditto* -	670		67		

1720.

Per Contra Creditor

					L.	S.	D
Dec.	27	By Company, ſtanding No. I. due the 17th of *February* next, to *John Degrave* at *Bourdeaux*. - - -		3	199		

1720.

Per Contra Creditor

			Bales		L.	S.	D.
Mar.	17	By Balance in *ditto* - -	7	18	154		
Ditto		By Profit and Loſs in *ditto* - -		18	45		
			7		199		

1720.

Per Contra Creditor

					L.	S.	D.
Dec.	27	By *John Degrave* at *Bourdeaux*, his Account current - - - -		3	1		
Jan.	1	By *John Degrave* at *Bourdeaux*, his Account current - - - -		3	6	6	
	6	By *John Degrave* at *Bourdeaux*, his Account current - - - -		3	5	4	
	8	By *Joſhua Nayron* at *Lisbon* - - -		15	2		
Feb.	22	By General Securities. - -		16	3		
					17	10	

1720.

Thomas Doney Debtor

				L.	S.	D.
Dec.	28	To ſundry Accounts payable in 3 Months		70	—	—

1720.

Caſh in Stewardſhip Debtor

				L.	S.	D.
Dec.	29	To Hay in *ditto*	8	72		
Febr.	13	To *James Alldown*, his Account with *ditto*	8	65	10	
				137	10	—

1720.

Robert Burges, his Account with Stewardſhip Debtor

				L.	S.	D.
Mar.	17	To Balance in *ditto*	20	100	—	—

1720.

Brandy Debtor

			Hhds.		L.	S.	D.
Jan.	8	To Tobacco	3	2	120	—	—

1720.

Brandy in Company, ſtanding No. I. Debtor

			Hhds.		L.	S.	D.
Jan.	8	To Tobacco in *ditto*	2	5	97	—	—

1720.

Brandy in Company, ſtanding No. I. in Conjunction with *Aaron Smith*, Debtor

			Hhds.		L.	S.	D.
Jan.	8	To Tobacco in *ditto*	2	7	97		
Mar.	17	To Profit and Loſs in *ditto*		19	2		
			2		99	—	—

1720.

Joſhua Nayron at *Lisbon*, Debtor

				L.	S.	D.
Jan.	8	To ſundry Accounts		32		

Per

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance - - - -		17	70		

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	2	By *John Farmer*, his Account of Hay with *ditto* - - - -		8	7	10	
	17	By Balance in *ditto* - - -		20	130		
					137	10	

1720.

Per Contra Creditor

					L.	S.	D.
Jan.	5	By *ditto Burges*, his Account conditional with *ditto* - - - -		9	100		

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance - - -	Hhds. 3	17	120		

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance in *ditto* - -	Hhds. 2	18	97		

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance in *ditto* - -	Hhds. 2	19	99		

1720.

Per Contra Creditor

					L.	S.	D.
Mar.	17	By Balance - - - - -			32		

Green

				L.	S.	D.
		1720.				
		Green Meadow in Stewardſhip Debtor				
Jan.	29	To Stock in *ditto* - - -	7	730	—	—
		1720.				
		Taxes in Stewardſhip Debtor		L.	S.	D.
Febr.	13	To *James Alldown*, his Account with *ditto*	8	2	10	—
		1720.				
		Graſing in Stewardſhip Debtor		L.	S.	D.
Febr.	17	To the Farm *Brentwood*, in *ditto* - -	8	35	10	—
		1720.				
		John Moriſon Debtor		L.	S.	D.
Mar.	17	To Balance - - - - -	17	100	—	—
		1720.				
		General Securities Debtor		L.	S.	D.
Febr.	22	To ſundry Accounts - - -		500	—	—
		1720.				
		Thomas Jamart at *Stoad* Debtor		L.	S.	D.
Mar.	17	To Balance - - - -	17	487	—	—
		1720.				
		Voyage to *Rotterdam* in the *Carolina Galley* Debtor		L.	S.	D.
Febr.	28	To ſundry Accounts - - -		595	10	—

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Balance in *ditto* - - -	20	730	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Profit and Loſs in *ditto* -	20	2	10	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Balance in *ditto* - - -	20	35	10	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Febr.	21	By ſundry Accounts - - -		100	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Balance - - - -	17	500	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Febr.	22	By general Securities - - -	16	487	—	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Balance - - - -	17	595	10	—

Ferdinando

1720.

Ferdinando Lopez and Company, our Account Debtor

			Guilders		L.	S.	D.
Mar.	17	To Balance	450	17	45	—	—

1720.

Balance Debtor

			L.	S.	D.
Mar.	17	To Cash	1	726	2	7
		To *John Degrave* at *Bourdeaux*, my Account upon Time	1	130		
—	—	To *John Ingram*	1	489	5	
—	—	To Accepted Remittances	1	352		
—	—	To Wine	2	900		
—	—	To Adventure in *John Jenkins* and Company	2	333	6	8
—	—	To *Abraham Gonsalez* at *Rotterdam*, my Account current	2	130		
—	—	To Adventure in Company, ſtanding No. I.	2	783	17	3⅔
—	—	To Company ſtanding No. I.	3	622	18	9
—	—	To *James Billingſley*, his Account upon Time	13	47		
—	—	To Shop Account	13	523		
—	—	To *Thomas Donney*	15	70		
—	—	To Brandy	15	120		
—	—	To *Joſhua Nayron*	15	32		
—	—	To general Securities	16	500		
—	—	To Voyage to *Rotterdam* in the *Carolina* Galley	16	595	10	
—	—	To Stewardſhip	9	15	11	
				6370	11	3⅔

Per

1720.

Per Contra Cre itor

			Guilders		L.	S.	D.
Mar.	5	By general Account of Bills drawn	450	12	45		

1720.

Per Contra Creditor

				L.	S.	D.
Mar.	17	By *John Degrave* at *Bourdeaux*, my Account current	3	650	10	
—	—	By *ditto*, my Account in *South Sea* Stock	3	526	15	
—	—	By *ditto*, his Account current	3	825	17	7
—	—	By Accepted Bills	4	195		
—	—	By Account of Sales	14	199		
—	—	By *John Morison*	16	100		
—	—	By *Thomas Jamart* at *Stoad*	16	487		
—	—	By *Ferdinando Lopez* and Company, our Account	17	45		
—	—	By Stock	1	3341	8	8½
				6370	11	3½

1720.

				L.	S.	D.
		Balance in Company ſtanding No. I. Debtor				
Mar.	17	To Caſh in *ditto* - - -	4	1398	13	6
—	—	To *John Degrave* at *Bourdeaux*, our Account with *ditto* - -	5	244		
—	—	To *Aaron Smith*, his Account with *ditto*	5	62	10	
—	—	To Adventure by *ditto* in Company, ſtanding No. I. in Conjunction with *Aaron Smith* - - -	5	141		
—	—	To *Hollands* Linen in *ditto* - -	13	864		
—	—	To Muſlin in *ditto* - - -	13	320	6	6
—	—	To Wool in *ditto* - - -	14	154		
—	—	To Brandy in *ditto* - - -	15	97		
				3281	10	

1720.

				L.	S.	D.
		Profit and Loſs in Company, ſtanding No. I. Debtor				
Mar.	17	To Tobacco in *ditto* - - -	5	8	10	
—	—	To *John Degrave* at *Bourdeaux*, our Account with *ditto* - - -	5		10	8
—	—	To *ditto* our Account of Sales with *ditto*	5	44		
—	—	To *Hollands* Linen in *ditto* - -	13	3		
—	—	To Wool in *ditto* - - -	14	45		
				101		8

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By *Abraham Gonſalez* at *Rotterdam*, his Account with *ditto* - - -	6	27		
—	—	By *Joſhua Nayron* at *Lisbon*, his Account with *ditto* - - - -	6	41		
—	—	By *John Lendall*, his Account with *ditto*	6	250		
—	—	By proper Concerns with *ditto* - -	11	622	18	9
—	—	By *Abraham Gonſalez* at *Rotterdam*, our Account current with *ditto* - -	14	64		
—	—	By Stock in *ditto* - - -	4	2276	11	3
				3281	10	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Wagering in *ditto* - -	10	20		
—	—	By Muſlin in *ditto* - - -	13	3		
—	—	By *Abraham Gonſalez*, our Account with *ditto* - - - - -	14	3		
—	—	By Stock being ſo much Loſs - -	4	75		8
				101		8

1720.

				L.	S.	D.
		Balance in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor				
Mar.	17	To Caſh in *ditto*	7	37		
—	—	To Tobacco in *ditto*	7	36	10	
—	—	To Linen Cloth in *ditto*	7	47		
—	—	To *Jonathan Brooks*, his Account with *ditto*	7	41		
—	—	To Brandy in *ditto*	15	99		
				260	10	

1720.

				L.	S.	D.
		Profit and Loſs in Company, ſtanding No. I. in Conjunction with *Aaron Smith* Debtor				
Mar.	17	To Linen Cloth in *ditto*	7	3		
—	—	To Stock in *ditto*, being ſo much clear Gain	6	72	10	
				75	10	

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Stock in *ditto*, for Balance of this Account	6	260	10	—

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Tobacco in *ditto*	7	53	10	
—	—	By Wagering in *ditto*	11	20		
—	—	By Brandy in *ditto*	15	2		
				75	10	—

Balance

1720.

				L.	S.	D.
		Balance in Stewardſhip Debtor				
Mar.	17	To the Farm *Brentwood*, in *ditto* - -	8	278	14	
——	—	To *James Alldown*, his Account with *ditto*	8	204		
——	—	To Hay in *ditto* - - - -	8	424	2	6
——	—	To *Jonathan Bentley*, Eſq; his Account with *ditto* - - - -	9	142	4	6
——	—	To Caſh in *ditto* - - -	15	130		
——	—	To *Green Meadow* in *ditto* - - -	16	730		
——	—	To Graſing in *ditto* - - -	16	35	10	
				1944	11	—

1720.

				L.	S.	D.
		Profit and Loſs in Stewardſhip Debtor				
Mar.	17	To *John Farmer*, my Account of Hay with *ditto* - - - -	8	10	7	3
——	—	To Taxes in *ditto* - - -	16	2	10	
				12	17	3

Per

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Accepted Bills in *ditto*	8	37	10	3
——	—	By *John Farmer*, my Account of Hay with *ditto*	8	10	7	3
——	—	By proper Concerns with *ditto*	9	15	11	
——	—	By Mortgages with *ditto*	13	25		
——	—	By *Robert Burges*, his Account with *ditto*	15	100		
——	—	By Stock in *ditto*	7	1756	2	6
				1944	11	

1720.

				L.	S.	D.
		Per Contra Creditor				
Mar.	17	By Hay in *ditto*	8	2		
——	—	By Stock in *ditto*	7	10	17	3
				12	17	3

FINIS.

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